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ANNUAL REPORT

OF THE

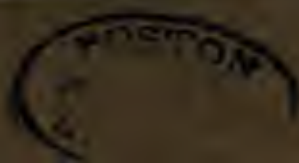
ASSESSING DEPARTMENT

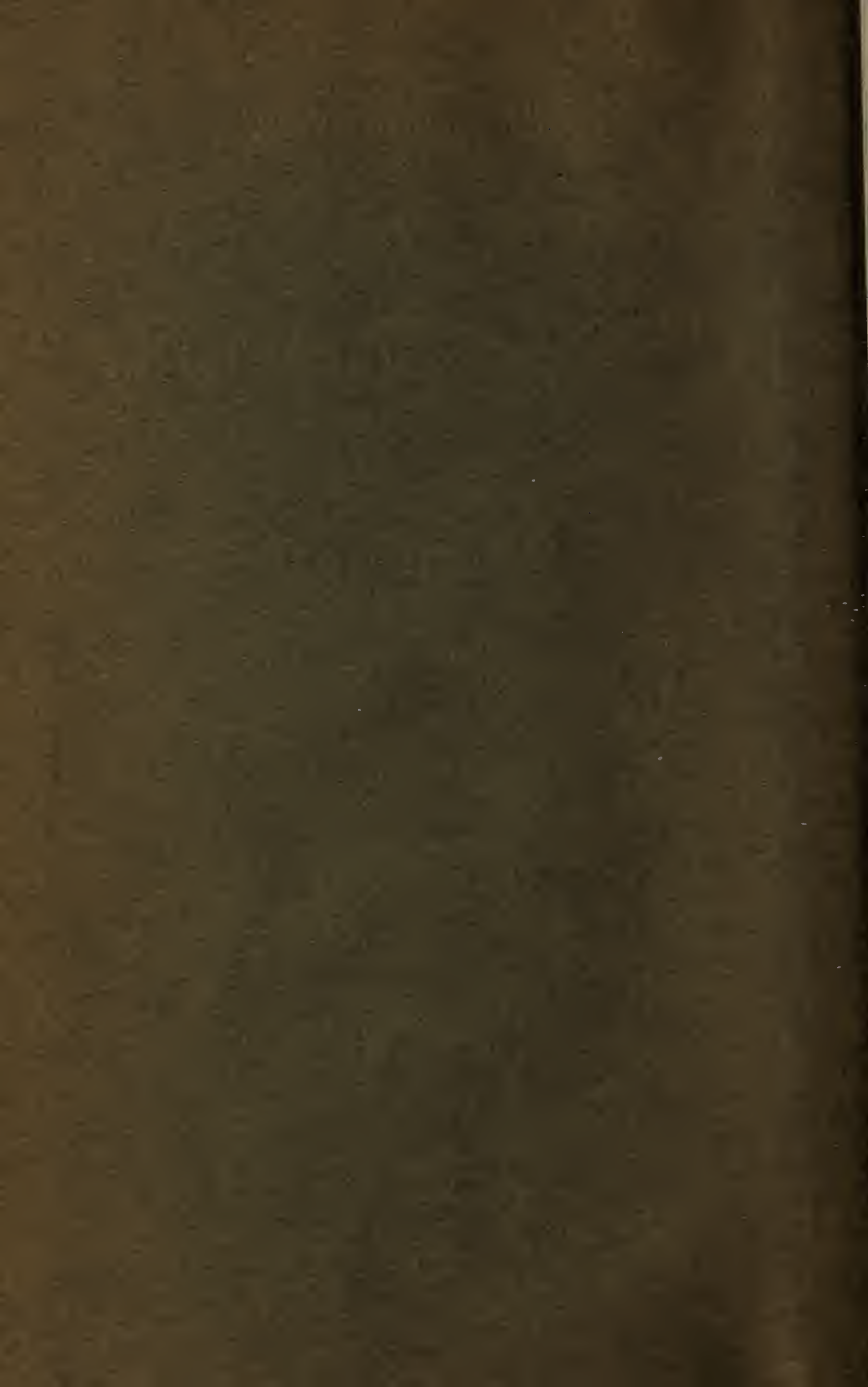
FOR THE

YEAR 1932



CITY OF BOSTON
PRINTING DEPARTMENT
1933





ANNUAL REPORT
OF THE
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CITY OF BOSTON
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1933

Boston, Assessing Department
March 2, 1934

1 Vol. cont.

Feb. 16, 1939

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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1932.

ASSESSORS' OFFICE, CITY HALL ANNEX,
BOSTON, MASS., January 1, 1933.

HON. JAMES M. CURLEY,
Mayor of the City of Boston.

SIR,— In accordance with the requirements of the existing ordinance, the Board of Assessors respectfully submits the following report:

TAX WARRANTS.

Warrants for the assessments of taxes in the City of Boston for the financial year commencing January 1, 1932, were received by the Board of Assessors as follows:

A state warrant for the proportion of the City of Boston of a state tax of \$9,750,000, as fixed by chapter 309, Acts of 1932	\$2,516,280 00
A state warrant for the proportion of the City of Boston of the expense of "building, maintenance, and operation of a system of sewage disposal for the Mystic and Charles River Valleys," as determined by chapter 439, Acts of 1889, and other acts relating thereto, North Metropolitan Sewerage Tax	61,468 62
A state warrant for the proportion of the City of Boston of the expense of a system of sewage disposal for the Neponset River Valley, chapter 406, Acts of 1895, and for the construction of a high level gravity sewer for the relief of the Charles and Neponset River Valleys, chapter 424, Acts of 1899, and any and all acts in addition and amendment thereto, South Metropolitan Sewerage Tax	371,220 64
<i>Carried forward</i>	\$2,948,969 26

<i>Brought forward</i>	\$2,948,969 26
A state warrant for metropolitan parks and boulevards , chapter 407, Acts of 1893, chapter 550, Acts 1896, chapter 464, Acts 1899	1,108,258 98
A state warrant for Charles River Basin under section 9, chapter 465, Acts 1903, and amendments	159,689 26
A state warrant for Charles River Basin under section 9, chapter 465, Acts 1903, as amended, section 2, chapter 402, Acts 1906, on account Bridge	25,859 80
A state warrant for Neponset River Bridge under chapter 300, General Acts for 1915, and all acts in addition thereto	13,587 07
A state warrant for Division of Metropolitan Planning within the Metropolitan District Commission under chapter 399, Acts 1923, and all acts in addition thereto and amendment thereof	8,669 08
A state warrant for Smoke Abatement , chapter 651, Acts 1910, as amended by chapter 301, Acts 1928	22,665 34
A state warrant for protection of Public Health in Neponset River Valley under chapter 655, Acts 1911,	3,376 17
A state warrant for construction of a southern route to accommodate traffic under chapter 330, Acts 1925, as amended by chapter 369, Acts of 1926	46 48
A state warrant, special, for Cities of Boston and Quincy ,	93 42
A state warrant for Metropolitan Transit District , under section 12, chapter 323, Acts 1929, as amended,	12,375 58
A state warrant for Auditing Municipal Accounts under section 41, chapter 44, General Laws, and all acts in addition and amendments thereto	11,830 11
A state warrant for Care of Civil War Veterans , etc., chapter 340, Acts 1929	2,762 00
A state warrant for West Roxbury=Brookline Parkway , section 4, chapter 420, Acts 1930	122,800 89
A state warrant for Metropolitan Parks District Broadway=Revere Beach Parkway Crossing under chapter 420, Acts of 1930	11,451 62
A state warrant for Canterbury Street Highway , section 2, chapter 420, Acts of 1930	27,671 38
A state warrant for Ways in Malden, Braintree, Weymouth and Hingham under chapter 364, Acts 1929,	1,459 16
A state warrant for Boston Elevated Railway Company Deficit , chapter 149, Special Acts 1918	1,183,893 03
A county warrant for the tax of Suffolk County for county purposes [see section 53, chapter 12, R. L.]	3,949,045 00
A city warrant for the tax of City of Boston for city purposes see section 53, chapter 12, R. L.]	48,986,856 37
A warrant for school expenses , chapter 206, Acts of 1919, and all acts in addition thereto	16,150,359 34
	<u>\$74,751,719 34</u>

The Board of Assessors received a state warrant in accordance with the provisions of chapter 92, General Laws, and all acts in addition and amendment thereto entitled "An Act to Provide for a Metropolitan Water Supply," amounting to \$2,945,390.05. This amount was not included in the amount upon which the rate of taxation was based, as the estimated income of the Water Division of the City of Boston was sufficient to meet the expenditure.

POLL TAX ASSESSMENT.

The number of polls recorded for assessment before August 1, 1932, and included in the estimate that determined the rate of taxation for the current year, was 239,798. Under the operation of the law providing for supplementary assessment of omitted male persons liable to assessment, there were added to the list 8,268 polls, making the total number of males assessed, 248,066.

VALUATION.

The valuation of the city as of the first day of April, 1932, determined by the assessors August 31, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$862,511,300 00
Value of buildings	891,313,000 00
Total value of real estate	\$1,753,824,300 00
Value of personal property — other than bank stock	\$136,180,700 00
Value of bank stock	None
Total value of personal estate	136,180,700 00
Total valuation	\$1,890,005,000 00
Assessments under the provisions of section 75 of chap- ter 59, General Laws, personal estate	185,400 00
Assessments under the provisions of section 75 of chap- ter 59, General Laws, real estate	7,900 00
The total valuation of the city upon which taxes were assessed for the financial year 1932, when all assess- ments were made, was	<u>\$1,890,198,300 00</u>

TAXABLE VALUATIONS.

<i>Real and personal estate by assessors' general assess- ment</i>	<i>\$1,890,005,000 00</i>
<i>Real and personal estate by assessors' supplementary assessment</i>	<i>193,300 00</i>
Total taxable valuation	<u>\$1,890,198,300 00</u>

To this amount may be properly added the intangible personal property and income assessed by the state and the personal property (except machinery) of Massachusetts and foreign corporations, also assessed by the state.

EXEMPT VALUATIONS.

<i>Real estate of the United States</i>	<i>\$70,313,500 00</i>
<i>Real estate of the Commonwealth</i>	<i>53,264,300 00</i>
<i>Real estate of the City of Boston</i>	<i>208,210,600 00</i>
Carried forward	<u>\$331,788,400 00</u>

Brought forward	\$331,788,400 00
Real estate of the town of Brookline	66,300 00
Real estate of houses of religious wor- ship	34,751,500 00
Real estate of charitable, scientific and literary corporations, including cemeteries, etc.	93,243,200 00
Personal property of charitable, scien- tific and literary corporations esti- mated, tangible	9,613,169 00
Personal property of charitable, scien- tific and literary corporations esti- mated, intangible	51,500,000 00
Total exempt valuation	<u>\$520,962,569 00</u>
Total valuation as of April 1, 1932	\$2,412,060,869 00

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR.

The rate of taxation was determined by the assessors to be 3.55 per cent, or \$35.50 per \$1,000; of this rate \$2.69 was for state, \$1.87 for county, and \$30.94 for the city tax.

The land valuation of \$862,511,300 at \$35.50 per \$1,000 gave assessment amounting to	\$30,619,151 15
The buildings valuation of \$891,313,000 at \$35.50 per \$1,000 gave assessment amounting to	31,641,611 50
Total tax, real estate assessment	\$62,260,762 65
The personal estate valuation of \$136,180,700 at \$35.50 per \$1,000 gave assessment amounting to	4,834,414 85
The total valuation of \$1,890,005,000 at \$35.50 per \$1,000 gave a total property tax of	\$67,095,177 50
239,798 male polls, at \$2 each, amounted to	479,596 00
The taxes as determined by the assessors, when the rate for the year was fixed, and their list and warrant there- for was committed to the collector, aggregated	\$67,574,773 50
Supplementary assessments of omitted persons, 8,268 polls	16,536 00
Supplementary assessments of omitted estates, added in accordance with the provisions of section 75, chapter 59, General Laws:	
\$7,900 real estate	280 45
\$185,400 personal estate	6,581 70
The total taxes committed to the collector for the financial year 1932 amounted to	<u>\$67,598,171 65</u>

OLD AGE ASSISTANCE TAX.

A warrant was committed to the collector for old age assistance tax, amounting to \$239,728, being the tax assessed at the rate of \$1 each on 239,728 male persons in accordance with the provisions of chapter 118A of the General Laws.

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of chapter 12, section 12, of Revised Laws, amended chapter 161, Acts 1903, the sum of \$10,650 on account of Chestnut Hill reservoir; and \$36,670.19 for reimbursement for loss of taxes on land used for public institutions. Also that there was due from the town of Brookline, under the same provisions of law, the sum of \$60.35 on account of Brookline water supply.

Also that there was due under the provisions of chapter 59, section 8, General Laws, the sum of \$13,804.42, being an excise tax on persons owning ships and vessels.

RECAPITULATION.— 1932.

Assessors' Valuation of the Real and Personal Estates and Number Assessed Thereon, as of the First Day of April in the

WARDS.	Polls.	Valuation Real Estate.	Valuation Personal Estate.	Total Valuation.
1.....	17,010	\$46,471,700	\$1,600,400	\$48,072,100
2.....	9,039	45,409,700	1,802,100	47,211,800
3.....	20,831	639,442,900	76,975,500	716,418,400
4.....	11,487	108,785,100	1,250,600	110,035,700
5.....	8,907	226,350,400	38,393,800	264,744,200
6.....	9,945	88,808,800	4,246,000	93,054,800
7.....	9,321	25,874,600	702,800	26,577,400
8.....	9,002	31,335,200	1,246,700	32,581,900
9.....	11,099	33,266,200	779,200	34,045,400
10.....	8,188	22,970,500	613,000	23,583,500
11.....	8,980	27,178,000	805,600	27,983,600
12.....	11,258	38,932,400	330,100	39,262,500
13.....	8,601	24,880,100	356,600	25,236,700
14.....	16,018	49,595,200	372,500	49,967,700
15.....	8,165	22,373,700	371,500	22,745,200
16.....	10,100	34,463,900	433,300	34,897,200
17.....	9,657	35,106,600	1,163,500	36,270,100
18.....	12,862	44,314,200	1,943,000	46,257,200
19.....	8,628	35,803,500	617,200	36,420,700
20.....	10,446	48,367,400	441,800	48,809,200
21.....	10,598	83,259,200	1,019,900	84,279,100
22.....	9,656	40,835,000	715,600	41,550,600
Totals.....	239,798	\$1,753,824,300	\$136,180,700	\$1,890,005,000

RECAPITULATION.— 1932.

of Polls in Each of the Twenty-two Wards of the City and the Taxes
Year 1932. Rate, \$35.50 per \$1,000. Original Assessments.

Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax, Polls and Property.	Old Age Assistance Tax.	WARDS.
\$34,020	\$1,649,745 35	\$56,814 20	\$1,740,579 55	\$17,010	.....1
18,078	1,612,044 35	63,974 55	1,694,096 90	9,039	.....2
41,662	22,700,222 95	2,732,630 25	25,474,515 20	20,831	.....3
22,974	3,861,871 05	44,396 30	3,929,241 35	11,487	.....4
17,814	8,035,439 20	1,362,979 90	9,416,233 10	8,907	.....5
19,890	3,152,712 40	150,733 00	3,323,335 40	9,945	.....6
18,642	918,548 30	24,949 40	962,139 70	9,321	.....7
18,004	1,112,399 60	44,257 85	1,174,661 45	9,002	.....8
22,198	1,180,950 10	27,661 60	1,230,809 70	11,099	.....9
16,376	815,452 75	21,761 50	853,590 25	8,188	.....10
17,960	964,819 00	28,598 80	1,011,377 80	8,980	.....11
22,516	1,382,100 20	11,718 55	1,416,334 75	11,258	.....12
17,202	883,243 55	12,659 30	913,104 85	8,601	.....13
32,036	1,760,629 60	13,223 75	1,805,889 35	16,018	.....14
16,330	794,266 35	13,188 25	823,784 60	8,165	.....15
20,200	1,223,468 45	15,382 15	1,259,050 60	10,100	.....16
19,314	1,246,284 30	41,304 25	1,306,902 55	9,657	.....17
25,724	1,573,154 10	68,976 50	1,667,854 60	12,862	.....18
17,256	1,271,024 25	21,910 60	1,310,190 85	8,628	.....19
20,892	1,717,042 70	15,683 90	1,753,618 60	10,446	.....20
21,196	2,955,701 60	36,206 45	3,013,104 05	10,598	.....21
19,312	1,449,642 50	25,403 80	1,494,358 30	9,656	.....22
\$479,596	\$62,260,762 65	\$4,834,414 85	\$67,574,773 50	\$239,798	Totals

Detail of All Exempt Property, 1932.

	Valuation.	Feet of Land.	Value Land.	Value Building.
United States of America.....	\$70,313,500	26,202,585	\$32,937,700	\$37,375,800
Commonwealth of Massachusetts.....	53,264,300	119,669,169	35,450,100	17,814,200
City of Boston*:				
Schools.....	53,031,900	13,276,493	8,193,500	44,838,400
Fire Department.....	3,773,900	1,013,411	1,184,600	2,589,300
City Hall and Annex.....	4,200,000	40,803	3,060,200	1,139,800
Parks and Playgrounds.....	78,640,900	87,445,732	75,550,700	3,090,200
Libraries.....	5,125,200	314,124	2,287,700	2,837,500
Miscellaneous.....	63,438,700	45,835,810	32,561,400	30,877,300
Benevolent.....	33,844,700	8,441,672	8,780,000	25,064,700
Charitable.....	7,954,300	16,695,071	2,676,300	5,278,000
Literary.....	41,543,300	18,315,371	12,392,200	29,151,100
Scientific.....	1,850,000	87,680	1,786,000	64,000
Agricultural.....	745,000	22,500	585,000	160,000
Military and Veterans.....	817,300	93,674	498,800	318,500
Churches.....	34,751,500	7,465,449	15,804,700	18,946,800
Temperance.....	5,000			5,000
Cemeteries.....	1,412,100	32,870,141	1,126,800	285,300
Old South Church (Acts of 1877).....	1,808,700	10,525	1,752,700	56,000
Farm School Holdings.....	65,000	1,322	52,800	12,200
Harvard College (Colonial Grant).....	450,000	3,364	403,600	46,400
Town of Brookline.....	66,300	1,913,981	15,300	51,000
Trustees of Lotta M. Crabtree Estate (Acts of 1929).....	1,760,000	18,416	1,387,200	372,800
Railroad Locations.....	921,800	128,179	890,100	31,700
American National Red Cross (Acts of 1930).....	66,000	3,860	34,700	31,300
Totals.....	\$459,849,400	379,869,332	\$239,412,100	\$220,437,300
* City of Boston.....	\$208,210,600	147,926,373	\$122,838,100	\$85,372,500

GAIN AND LOSS, REAL, PERSONAL, AND POLLS, BY WARDS.

1932 Compared with 1931.

WARD.	Loss, Real.	Loss, Personal.	Total Real and Personal.	Loss, Polls.	Description of Wards by Districts.
1.....	Loss \$1,664,800	Loss \$57,700	Loss \$1,722,500	Loss 51	Ward 1. East Boston.
2.....	" 1,328,200	" 258,100	" 1,586,300	" 221	Ward 2. Charlestown.
3.....	" 37,879,300	" 2,044,300	" 39,923,600	" 356	Ward 3. Boston Proper.
4.....	" 6,119,900	" 204,500	" 6,324,400	" 240	Ward 4. Back Bay, South.
5.....	" 6,487,500	" 1,396,100	" 7,883,600	" 472	Ward 5. Back Bay.
6.....	" 3,285,900	" 1,000,500	" 4,286,400	" 89	Ward 6. South Boston, North.
7.....	" 200,900	" 186,800	" 387,700	" 232	Ward 7. South Boston, South.
8.....	" 1,113,900	" 196,100	" 1,310,000	Gain 13	Ward 8. Roxbury, East; and South End.
9.....	" 521,200	" 156,700	" 677,900	" 139	Ward 9. Roxbury, Central.
10.....	" 16,800	Gain 50,100	Gain 33,300	Loss 146	Ward 10. Roxbury, West.
11.....	Gain 213,000	Loss 339,100	Loss 126,100	" 71	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	Loss 199,700	" 24,400	" 224,100	" 106	Ward 12. Roxbury, East.
13.....	" 110,700	" 33,100	" 143,800	" 91	Ward 13. Dorchester and Savin Hill.
14.....	" 513,300	" 55,900	" 569,200	" 52	Ward 14. Dorchester, West.
15.....	" 161,400	" 54,700	" 216,100	" 40	Ward 15. Dorchester, North Central.
16.....	" 185,500	" 162,900	" 348,400	" 61	Ward 16. Dorchester, South.
17.....	" 561,700	" 216,900	" 778,600	Gain 88	Ward 17. Dorchester Centre.
18.....	Gain 271,400	" 218,500	Gain 52,900	" 202	Ward 18. Hyde Park and Mattapan.
19.....	" 156,000	" 75,900	" 80,100	Loss 126	Ward 19. Jamaica Plain.
20.....	" 1,256,900	" 113,400	" 1,143,500	Gain 286	Ward 20. West Roxbury-Roslindale.
21.....	Loss 2,163,300	" 85,200	Loss 2,248,500	Loss 99	Ward 21. Brighton, South.
22.....	" 347,300	" 210,300	" 557,600	Gain 64	Ward 22. Brighton, North.
Totals.....	Net Loss \$60,964,000	Net Loss \$7,041,000	Net Loss \$68,005,000	Net Loss 1,661	

Total Valuation 1932 Compared with 1931.

	Valuation Land.	Valuation Buildings.	Total.
1932 . . .	\$862,511,300	\$891,313,000	\$1,753,824,300
1931 . . .	882,010,500	932,777,800	1,814,788,300
Loss . . .	\$19,499,200	\$41,464,800	\$60,964,000

	Valuation Real Estate.	Valuation Personal.	Total.
1932 . . .	\$1,753,824,300	\$136,180,700	\$1,890,005,000
1931 . . .	1,814,788,300	143,221,700	1,958,010,000
Loss . . .	\$60,964,000	\$7,041,000	\$68,005,000

			Rate per Thousand.	
			1931.	1932.
State tax . . .	\$5,085,674 64	State tax . . .	\$1 95	\$2 69
County tax . . .	3,545,238 05	County tax . . .	1 89	1 87
City tax . . .	58,472,131 80	City tax . . .	27 66	30 94
Total warrant,	\$67,103,044 49	Rate per \$1,000 .	\$31 50	\$35 50

			Polls.
1931 . . .			241,459
1932 . . .			239,798
Loss . . .			1,661

DIVISION OF CITY RATE.

	1932.	1931.		
Schools	\$7 67	\$9 04	— Decrease	\$1 37
City tax other than schools . . .	23 27	18 62	— Increase	4 65
Rate declared August 31, 1932 .	\$30 94	\$27 66		

Detail of State Assessments.

State Warrant	\$2,516,280 00
Metropolitan Sewers	432,689 26
Metropolitan Parks	1,108,258 98
Charles River Basin	185,549 06
Smoke Abatement	22,665 34
Neponset River Bridge	13,587 07
Neponset River Valley Health Protection	3,376 17
Metropolitan Planning	8,669 08
Southern Traffic Artery	139 90
Municipal Auditing	11,830 11
Care of Civil War Veterans	2,762 00
Canterbury Street (Highway)	27,671 38
Broadway, Revere Beach	11,451 62
West Roxbury-Brookline Parkway	122,800 89
Transportation Facilities Metropolitan District	12,375 58
Ways, Malden, Braintree, etc.	1,459 16
Boston Elevated Deficit	1,183,893 03
	<u>\$5,665,458 63</u>

Detail of General Appropriations.

Schools	\$17,409,293 09
Public Works	7,577,052 20
Interests on City Debt Proper	3,799,695 28
Serial Debt	5,153,041 49
Sinking Funds	168,033 00
Police Department	6,154,870 00
Fire Department	4,594,143 38
Hospital Department	3,677,353 68
Health Department	1,071,273 38
Public Welfare Department	9,270,470 72
Park Department	1,752,108 20
Public Library	1,168,155 00
Institutions Department	1,128,504 30
Soldiers' Relief	712,797 03
Pension Accumulation Fund	2,145,465 00
Dillaway House, Restoration of	15,000 00
General Purposes	3,555,893 71
<hr/>	
Total	\$69,353,149 46
County Expenses	3,949,045 00
<hr/>	
Total	\$73,302,194 46
Amount of State Warrants	5,665,458 63
<hr/>	
Total	<u>\$78,967,653 09</u>

Rate declared August 31, 1932.

DETAILED CHART.

WARRANTS AND APPROPRIATIONS.	1931.	1932.
City Maintenance Requirements.....	\$39,457,917 43	\$40,662,621 60
County Maintenance Requirements.....	3,799,159 63	3,786,574 74
City Debt Requirements.....	8,575,498 68	9,120,769 77
County Debt Requirements.....	164,843 75	162,470 26
School Maintenance Requirements.....	17,558,059 91	16,902,924 80
Land and Buildings for Schools.....	3,048,701 97	506,368 29
Pension Accumulation Fund.....	2,086,124 00	2,145,465 00
State Tax and Assessments.....	4,098,914 75	5,665,458 63
Special Appropriation — Dillaway House Reconstruction.....	.....	15,000 00
Total Warrants and Appropriations.....	<u>\$78,789,220 12</u>	<u>\$78,967,653 09</u>
CREDITS AND DEDUCTIONS.		
City Surplus and Estimated Income.....	\$4,591,379 86	\$2,957,000 00
Corporation Tax.....	3,182,882 27	2,329,096 18
Street Railway Tax.....	105,931 55	
Share of State Income Tax.....	5,537,859 18	3,684,661 93
School Surplus and Estimated Income.....	1,477,890 04	1,258,933 75
Auto Excise Tax.....	1,029,287 54	625,000 00
Highway Fund Receipts.....	678,452 26	1,484,396 52
Poll Taxes.....	482,918 00	479 596 00
Elevated Refund.....	1,020,442 57	
Old Age Assistance.....	.....	325,000 00
Miscellaneous.....	35,849 03	36,670 19
Total Credits and Deductions.....	<u>\$18,142,892 30</u>	<u>\$13,180,354 57</u>
Net Requirements before adding Overlay.....	\$60,646,327 82	\$65,787,298 52
Overlay (2 per cent net requirements).....	1,030,987 57	1,315,745 97
Total Real and Personal Property Tax.....	<u>\$61,677,315 39</u>	<u>\$67,103,044 49</u>
Assessed Valuation.....	<u>\$1,958,010,000 00</u>	<u>\$1,890,005,000 00</u>
Tax Rate.....	<u>\$31 50</u>	<u>\$35 50</u>

Supplementary Assessments of Polls and Omitted Estates in Each of the Twenty-two Wards of the City, and the Taxes Assessed Thereon as of the First Day of April, in the Year 1932. Rate, \$35.50 per \$1,000.

WARDS.	Polls.	Valuation Real Estate.	Valuation Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.	Old Age Pension Tax.
1.....	518	.....	\$2,000	\$1,036	.....	\$71 00	\$1,107 00	\$518
2.....	364	.....	2,500	728	.....	88 75	816 75	364
3.....	1,212	.....	58,900	2,424	.....	2,090 95	4,514 95	1,212
4.....	623	.....	2,700	1,246	.....	95 85	1,341 85	623
5.....	544	.....	65,900	1,088	.....	2,339 45	3,427 45	544
6.....	308	.....	10,900	616	.....	386 95	1,002 95	308
7.....	232	.....	2,000	464	.....	71 00	535 00	232
8.....	315	.....	2,500	630	.....	88 75	718 75	315
9.....	546	.....	3,500	1,092	.....	124 25	1,216 25	546
10.....	282	.....	200	564	.....	7 10	571 10	282
11.....	259	.....	4,000	518	.....	142 00	660 00	259
12.....	424	.....	.....	848	.....	.....	848 00	424
13.....	246	.....	.....	492	.....	.....	492 00	246
14.....	507	.....	.....	1,014	.....	.....	1,014 00	507
15.....	171	.....	.....	342	.....	.....	342 00	171
16.....	222	.....	.....	444	.....	.....	444 00	222
17.....	215	\$7,900	.....	430	\$280 45	.....	710 45	215
18.....	220	.....	22,000	440	.....	781 00	1,221 00	220
19.....	173	.....	.....	346	.....	.....	346 00	173
20.....	177	.....	2,000	354	.....	71 00	425 00	177
21.....	414	.....	2,000	828	.....	71 00	899 00	414
22.....	296	.....	4,300	592	.....	152 65	744 65	296
Totals,	8,268	\$7,900	\$185,400	\$16,536	\$280 45	\$6,581 70	\$23,398 15	\$8,268

Valuation Land and Buildings, by Wards, 1932.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$18,276,700	\$28,195,000	\$46,471,700
2.....	21,276,900	24,132,800	45,409,700
3.....	443,878,600	195,564,300	639,442,900
4.....	57,669,800	51,115,300	108,785,100
5.....	118,710,600	107,639,800	226,350,400
6.....	40,226,000	48,582,800	88,808,800
7.....	9,307,600	16,567,000	25,874,600
8.....	14,862,500	16,472,700	31,335,200
9.....	15,282,900	17,983,300	33,266,200
10.....	5,622,800	17,347,700	22,970,500
11.....	7,391,000	19,787,000	27,178,000
12.....	9,161,700	29,770,700	38,932,400
13.....	7,145,500	17,734,600	24,880,100
14.....	9,495,700	40,099,500	49,595,200
15.....	4,700,400	17,673,300	22,373,700
16.....	8,163,800	26,300,100	34,463,900
17.....	8,233,500	26,873,100	35,106,600
18.....	11,174,900	33,139,300	44,314,200
19.....	9,823,200	25,980,300	35,803,500
20.....	9,683,500	38,683,900	48,367,400
21.....	22,451,600	60,807,600	83,259,200
22.....	9,972,100	30,862,900	40,835,000
Totals.....	\$862,511,300	\$891,313,000	\$1,753,824,300

Valuation Property of the United States of America, 1932.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$1,445,800	\$8,778,400	\$10,224,200
2.....	13,226,500	7,983,500	21,210,000
3.....	7,788,600	2,881,700	10,670,300
6.....	10,476,800	17,732,200	28,209,000
Totals.....	\$32,937,700	\$37,375,800	\$70,313,500

Valuation Property of the Commonwealth of Massachusetts, 1932.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$4,349,700	\$1,130,000	\$5,479,700
2.....	705,600	845,700	1,551,300
3.....	629,800	732,200	1,362,000
4.....	404,400	1,115,600	1,520,000
5.....	10,813,800	5,190,000	16,003,800
6.....	14,176,300	3,712,500	17,888,800
8.....	293,200	200,000	493,200
10.....	48,900	600,000	648,900
13.....	47,200	4,500	51,700
14.	974,200	2,544,300	3,518,500
16.....	115,000	.....	115,000
17.....	36,000	.....	.36,000
18.....	261,200	81,800	343,000
20.....	240,900	71,500	312,400
21.....	1,632,700	1,517,100	3,149,800
22.....	721,200	69,000	790,200
Totals.....	\$35,450,100	\$17,814,200	\$53,264,300

Valuation of City Property, 1932.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$3,733,100	\$9,114,000	\$12,847,100
2.....	1,401,700	2,217,100	3,618,800
3.....	24,665,400	15,135,600	39,801,000
4.....	6,217,600	6,922,900	13,140,500
5.....	67,113,000	1,200,900	68,313,900
6.....	909,200	2,171,500	3,080,700
7.....	2,267,500	2,628,800	4,896,300
8.....	2,436,600	9,695,100	12,131,700
9.....	1,462,400	1,906,900	3,369,300
10.....	1,239,000	704,000	1,943,000
11.....	417,600	981,700	1,399,300
12.....	2,439,300	7,494,400	9,933,700
13.....	603,400	1,644,200	2,247,600
14.....	812,100	2,352,300	3,164,400
15.....	375,900	1,344,000	1,719,900
16.....	1,031,100	1,835,100	2,866,200
17.....	596,300	4,282,700	4,879,000
18.....	1,385,600	4,504,200	5,889,800
19.....	1,488,400	3,278,300	4,766,700
20.....	561,100	1,670,200	2,231,300
21.....	1,135,200	2,243,700	3,378,900
22.....	546,600	2,044,900	2,591,500
Totals.....	\$122,838,100	\$85,372,500	\$208,210,600

Valuation of Church Property, 1932.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$147,200	\$790,500	\$937,700
2.....	113,600	296,700	410,300
3.....	5,970,500	1,244,300	7,214,800
4.....	2,525,800	3,596,300	6,122,100
5.....	3,872,500	1,424,500	5,297,000
6.....	168,600	611,600	780,200
7.....	149,400	290,000	439,400
8.....	330,600	814,900	1,145,500
9.....	473,600	557,500	1,031,100
10.....	140,000	787,300	927,300
11.....	79,900	252,700	332,600
12.....	393,800	2,187,100	2,580,900
13.....	237,500	631,000	868,500
14.....	58,900	407,500	466,400
15.....	61,000	397,200	458,200
16.....	95,100	375,200	470,300
17.....	173,000	650,500	823,500
18.....	160,800	862,600	1,023,400
19.....	136,700	534,300	671,000
20.....	82,800	617,100	699,900
21.....	229,200	827,000	1,056,200
22.....	204,200	791,000	995,200
Totals.....	\$15,804,700	\$18,946,800	\$34,751,500

Valuation of Property, Charitable, Literary, Benevolent Institutions, etc., Including Cemeteries, 1932.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$785,400	\$492,500	\$1,277,900
2.....	208,600	1,165,900	1,374,500
3.....	9,189,500	7,171,700	16,361,200
4.....	8,940,900	22,313,600	31,254,500
5.....	5,294,700	2,907,600	8,202,300
6.....	150,000	664,600	814,600
7.....	88,100	656,200	744,300
8.....	692,200	2,268,900	2,961,100
9.....	353,300	606,500	959,800
10.....	848,500	3,459,800	4,308,300
11.....	496,600	1,626,600	2,123,200
12.....	96,700	375,500	472,200
13.....	68,200	571,500	639,700
14.....	105,100	293,900	399,000
15.....	51,900	216,000	267,900
16.....	332,900	970,600	1,303,500
17.....	199,300	655,700	855,000
18.....	242,900	416,700	659,600
19.....	771,800	1,570,500	2,342,300
20.....	184,400	467,300	651,700
21.....	415,500	1,659,300	2,074,800
22.....	2,865,000	10,330,800	13,195,800
Totals.....	\$32,381,500	\$60,861,700	\$93,243,200

Table Showing Valuations, Land and Buildings for
Twenty-five Years, 1908=1932.

YEAR.	Value Land.	Value Buildings.	Total Value.
1932.....	\$862,511,300	\$891,313,000	\$1,753,824,300
1931.....	882,010,500	932,777,800	1,814,788,300
1930.....	889,598,200	937,862,400	1,827,460,600
1929.....	887,040,400	919,275,800	1,806,316,200
1928.....	871,296,500	908,357,900	1,779,654,400
1927.....	886,412,900	874,824,300	1,761,237,200
1926.....	887,490,900	840,814,300	1,728,305,200
1925.....	885,600,700	799,997,000	1,685,597,700
1924.....	876,899,700	755,840,400	1,632,740,100
1923.....	853,304,200	700,653,300	1,553,957,500
1922.....	840,918,400	660,710,000	1,501,628,400
1921.....	799,804,700	621,174,900	1,420,979,600
1920.....	791,199,100	604,874,200	1,396,073,300
1919.....	758,944,900	570,345,200	1,329,290,100
1918.....	748,962,500	564,591,100	1,313,553,600
1917.....	742,002,400	562,618,400	1,304,620,800
1916.....	739,533,900	540,244,400	1,279,778,300
1915.....	733,387,300	528,567,000	1,261,954,300
1914.....	722,736,200	514,712,300	1,237,448,500
1913.....	716,435,800	499,446,800	1,215,882,600
1912.....	701,665,900	484,809,000	1,186,474,900
1911.....	685,483,800	461,179,600	1,146,663,400
1910.....	672,106,200	446,882,900	1,118,989,100
1909.....	659,393,300	433,208,700	1,092,602,000
1908.....	656,195,600	426,209,700	1,082,405,300

ABATEMENTS.

The amount of abatements from all the foregoing assessments to December 31, 1932, was:

Polls	\$20 00
Real estate	292,490 99
Personal estate	20,141 10
Total	<u>\$312,652 09</u>

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS.

In accordance with the requirements of section 4 of chapter 5 of the Revised Ordinances of 1914, we herewith include a statement of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

YEAR.	Valuations.	Abatements.
1930*	\$2,013,080,500	\$43,271,400
1931*	1,992,218,200	31,949,000
1932*	1,915,656,500	8,980,600
Totals	<u>\$5,920,955,200</u>	<u>\$84,201,000</u>
Less abatements	84,201,000	
	<u>\$5,836,754,200</u>	

divided by 3 gives \$1,945,584,733.33 — average valuation for three years less abatements.

* Includes valuation of motor vehicles as provided by chapter 379, Acts of 1928, section 2 (chapter 60A) and as amended by chapter 244, section 3, Acts of 1930.

AVERAGE VALUATIONS USED, FINANCIAL YEARS
1902-03 to 1932.

Financial Year.											Basis, Three Years.
1902-03	.	.	.	.	.	.	.	.	.	.	\$1,114,501,306 30
1903-04	.	.	.	.	.	.	.	.	.	.	1,148,529,060 88
1904-05	.	.	.	.	.	.	.	.	.	.	1,179,368,057 95
1905-06	.	.	.	.	.	.	.	.	.	.	1,206,644,267 16
1906-07	.	.	.	.	.	.	.	.	.	.	1,229,429,222 11
1907-08	.	.	.	.	.	.	.	.	.	.	1,252,810,110 13
1908-09	.	.	.	.	.	.	.	.	.	.	1,277,830,274 99
1909-10	.	.	.	.	.	.	.	.	.	.	1,300,863,960 58
1910-11	.	.	.	.	.	.	.	.	.	.	1,323,892,973 85
1911-12	.	.	.	.	.	.	.	.	.	.	1,355,416,829 54
1912-13	.	.	.	.	.	.	.	.	.	.	1,403,848,440 88
1913-14	.	.	.	.	.	.	.	.	.	.	1,440,255,253 33
1914-15	.	.	.	.	.	.	.	.	.	.	1,477,087,258 47
1915-16	.	.	.	.	.	.	.	.	.	.	1,510,758,818 50
1916-17	.	.	.	.	.	.	.	.	.	.	1,538,020,714 54
1917-18	.	.	.	.	.	.	.	.	.	.	1,568,290,365 69
1918-19	.	.	.	.	.	.	.	.	.	.	1,541,597,610 68
1919-20	.	.	.	.	.	.	.	.	.	.	1,518,938,942 75
1920-21	.	.	.	.	.	.	.	.	.	.	1,490,343,142 57
1921-22	.	.	.	.	.	.	.	.	.	.	1,526,365,954 67
1922-23	.	.	.	.	.	.	.	.	.	.	1,557,388,410 46
1923-24	.	.	.	.	.	.	.	.	.	.	1,606,575,806 95
1924-25	.	.	.	.	.	.	.	.	.	.	1,651,200,431 88
1925-26	.	.	.	.	.	.	.	.	.	.	1,720,250,701 60
1926	.	.	.	.	.	.	.	.	.	.	1,780,945,466 16
1927	.	.	.	.	.	.	.	.	.	.	1,841,057,566 16
1928	.	.	.	.	.	.	.	.	.	.	1,882,009,566 67
1929	.	.	.	.	.	.	.	.	.	.	1,909,255,300 00
1930	.	.	.	.	.	.	.	.	.	.	1,948,731,046 00
1931	.	.	.	.	.	.	.	.	.	.	1,973,091,133 33
1932	.	.	.	.	.	.	.	.	.	.	1,984,506,400 00
1933	.	.	.	.	.	.	.	.	.	.	1,945,584,733 33

NOTE.— Commencing 1926 the financial year begins on January 1.

TAXATION OF CORPORATE PROPERTY.

The assessors, in July, 1932, returned to the Tax Commissioner of the Commonwealth the names of 3,528 Massachusetts corporations located in Boston, " . . . with the value thereof," amounting to —

Real estate, 1,305.	Valuation	\$421,347,700
Machinery, 2,223.	Valuation	103,062,700
Total		<u>\$524,410,400</u>

The number of foreign corporations registered was 1,044. Value thereof, amounting to —

Real estate, 196.	Valuation	\$52,831,100
Machinery, 848.	Valuation	5,327,200
		<u>\$58,158,300</u>

MOTOR VEHICLE EXCISE TAX.

The motor vehicle excise tax was originally created by the passage of chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise tax should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law, which became chapter 60A of the General Laws, was amended April 23, 1930, by the passage of chapter 244 of the Acts of 1930.

The tax is levied at an average State rate and valuations at which these vehicles are assessed are determined by the Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

The number of motor vehicles assessed in the 1932 levy was 97,122. The total amount of the tax levied was \$767,368.93, at the State rate of \$29.92 per thousand.

SPECIAL ASSESSMENTS.

Street, Sewer and Sidewalk Assessments.

Under the operation of the existing laws the following amounts were certified to the assessors by the City Collector as remaining unpaid one year after the date of assessment:

Assessments under chapter 521, Acts 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into ten equal parts, with interest, said interest being figured thirty days from date of assessment	\$399,065 48
Assessment under chapter 450, Acts 1889, as amended by chapter 371, Acts 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers, which were divided into ten parts, each part being 10 per cent of total, with interest, said interest being figured thirty days from date of assessment	75,839 28
Assessment under chapter 437, Acts of 1893, as amended by chapter 269, Acts of 1916, "In relation to Sidewalks," which were divided into five parts, each part being 20 per cent of total, with interest, said interest being figured thirty days from date of assessment	35,234 90
Total	<u>\$510,139 66</u>

The several assessments were duly apportioned and bills issued for the sum of the required per cent with interest.

GYPSY MOTHS.

Under the provisions of chapter 381, Acts of 1905, amended by chapter 268, Acts of 1906, and chapter 521, Acts of 1907, the Board of Assessors was notified by the chairman of the Park and Recreation Commissioners of the amount of assessments due for the suppression of gypsy and brown-tail moths.

The Board of Assessors duly assessed the sum of \$7,780.

STREET RAILWAY ASSESSMENTS.

Chapter 138, General Acts of 1928, provides that commutation or excise tax assessed under provisions of sections 62 and 65 of chapter 63 of the General Laws are hereby repealed.

There was also credited to the City of Boston by the treasurer of the Commonwealth the sum of \$159.12 being the city's share of franchise tax on street railways under chapter 14 of the Revised Laws.

RECEIPTS AND EXPENDITURES.

The appropriation and transfer	\$414,239 30
The expenditures for the financial year for salaries, compensation of assistant assessors, clerk hire, books, stationery and incidentals are as follows:	
A. Personal Service	\$301,797 61
B. Service other than Personal	96,376 54
C. Equipment	359 00
D. Supplies, etc.	15,706 15
	<hr/>
	414,239 30
Balance unexpended	None

SPECIAL APPROPRIATION.

Valuation Survey	\$11,917 67
Expenditure	10,462 00
	<hr/>
Balance unexpended	<u>\$1,455 67</u>

Respectfully submitted,

EDWARD T. KELLY, *Chairman,*
NEAL J. HOLLAND,
HENRY L. DAILY,
Assessors of the City of Boston.

Assessors.

1932.

EDWARD T. KELLY, *Chairman.*

NEAL J. HOLLAND.

HENRY L. DAILY.

*Deputy Assessors.*FRED E. BOLTON, *Secretary.*

WILLIAM H. CUDDY.

JOHN M. HAYES.

JAMES H. PHELAN.

EDWARD E. McGRATH.

Chief Clerk.—DANIEL F. RYAN.

District.	Ward.	Part.	First Assistant Assessors.	District.	Ward.	Part.	First Assistant Assessors.
1	1	1	Maurice J. Power.	25	9	....	Frederick F. Smith.
2	1	2	Lucian J. Priest.	26	10	....	Frank J. McFarland.
3	2	1	Frederick A. Robinson.	27	11	....	George A. Maloney.
4	2	2	Francis T. Keefe.	28	12	1	John J. Butler.
5	3	1	Warren F. Freeman, Jr.	29	12	2	Albert F. Hennessey.
6	3	2	Henry T. Hartmere.	30	13	....	Philip E. Conroy.
7	3	3	Arthur C. Quincy.	31	14	1	
8	3	4	Thomas H. Dacey.	32	14	2	Thomas J. Murphy.
9	3	5	Fred W. Burleigh.	33	15	....	Matthew H. Doyle.
10	3	6	Jacob Rosenberg.	34	16	1	John J. Dailey.
11	3	7	Arthur W. Smith.	35	16	2	James F. Eagan.
12	3	8	Michael J. Brophy.	36	17	....	Matthew J. Peters.
13	3	9	Adolph H. Brauneis.	37	18	1	Thomas P. O'Connor.
14	3	10	John J. Chapman.	38	18	2	Richard F. Pierce.
15	3	11	John M. Machugh.	39	18	3	Leonard W. Dolan.
16	4	1	Edward L. Hopkins.	40	19	1	Edmund G. White.
17	4	2	William F. Morrissey.	41	19	2	Francis X. Hurley.
18	5	1	Augustus D. McLennan.	42	20	1	Paul J. Oswald.
19	5	2	Arthur L. Curry.	43	20	2	Leopold F. Quinn.
20	5	3	John H. Hout.	44	20	3	Timothy W. Murphy.
21	6	1	Joseph P. Dempsey.	45	21	1	Joseph A. McMorrow.
22	6	2	John J. O'Connor.	46	21	2	Francis J. Ryan.
23	7	....	Francis J. Turcotte.	47	22	....	Albert J. A. Gleason.
24	8	....	John F. Fitzpatrick.				

TABLE A.

WARDS.	Excise Bills.	Property Bills.	Poll Bills.	Total Bills.
1.....	3,888	6,443	17,010	27,341
2.....	2,739	3,556	9,039	15,334
3.....	8,298	11,293	20,831	40,422
4.....	3,291	2,765	11,487	17,543
5.....	6,311	7,925	8,907	23,143
6.....	2,399	4,398	9,945	16,742
7.....	2,804	3,856	9,321	15,981
8.....	2,987	3,049	9,002	15,038
9.....	1,906	3,256	11,099	16,261
10.....	2,628	2,563	8,188	13,379
11.....	3,487	3,126	8,980	15,593
12.....	4,899	3,224	11,258	19,381
13.....	3,199	3,428	8,601	15,228
14.....	7,622	4,908	16,018	28,548
15.....	3,096	3,018	8,165	14,279
16.....	4,682	4,681	10,100	19,463
17.....	4,750	4,364	9,657	18,771
18.....	6,649	8,849	12,862	28,360
19.....	4,460	4,297	8,628	17,385
20.....	6,750	8,582	10,446	25,778
21.....	5,538	2,442	10,598	18,578
22.....	4,739	4,380	9,656	18,775
Totals.....	* 97,122	104,403	239,798	441,323

* January 1, 1932, to December 31, 1932.

TABLE B.

WARDS.	Number of Items, Excise Tax.	Number of Items, Real Estate.	Number of Items, Personal Estate.	Total Items.
1.....	3,888	7,499	685	12,072
2.....	2,739	4,496	368	7,603
3.....	8,298	6,901	6,928	22,127
4.....	3,291	2,777	670	6,738
5.....	6,311	4,258	4,625	15,194
6.....	2,399	4,962	647	8,008
7.....	2,804	4,287	327	7,418
8.....	2,987	3,551	455	6,993
9.....	1,906	3,956	493	6,355
10.....	2,628	2,992	236	5,856
11.....	3,487	3,719	290	7,496
12.....	4,899	3,426	357	8,682
13.....	3,199	3,415	227	6,841
14.....	7,622	5,100	536	13,258
15.....	3,096	3,177	223	6,496
16.....	4,682	5,261	265	10,208
17.....	4,750	4,728	382	9,860
18.....	6,649	12,781	385	19,815
19.....	4,460	4,985	445	9,890
20.....	6,750	11,967	337	19,054
21.....	5,538	2,702	488	8,728
22.....	4,739	5,546	334	10,619
Totals.....	*97,122	112,486	19,703	229,311

* January 1, 1932, to December 31, 1932.

Amount and Percentage, Gain or Loss, Real Estate,

YEAR.	VALUATION AND RATE.				REAL ESTATE.			
	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per \$1,000.	Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.
1895.....	\$744,751,050	\$206,616,878	\$951,367,928	\$12 80	\$21,007,200	2.90	.....	....
1896.....	770,216,700	211,008,214	981,269,914	12 90	25,510,650	3.42	.....	....
1897.....	803,860,550	208,721,659	1,012,582,209	13 00	33,598,850	4.36	.....	....
1898.....	830,233,900	205,865,518	1,036,099,418	13 60	26,373,350	3.28	.....	....
1899.....	866,809,700	222,926,552	1,089,736,252	13.10	36,575,800	4.40	.....	....
1900.....	902,490,700	226,685,132	1,129,175,832	14 70	35,681,000	4.11	.....	....
1901.....	925,037,500	227,468,334	1,152,505,834	14 90	22,546,800	2.49	.....	....
1902.....	957,496,900	233,777,716	1,191,274,616	14 80	32,459,400	3.50	.....	....
1903.....	985,560,300	234,897,023	1,220,457,323	14 80	28,063,400	2.93	.....	....
1904.....	1,006,122,900	230,830,662	1,236,953,562	15 20	20,562,600	2.08	.....	....
1905.....	1,021,431,200	238,314,482	1,259,745,682	16 00	15,308,300	1.52	.....	....
1906.....	1,044,892,700	244,813,187	1,289,705,887	15 90	23,461,500	2.29	.....	....
1907.....	1,070,864,700	242,606,856	1,313,471,556	15 90	25,972,000	2.48	.....	....
1908.....	1,082,405,300	245,257,037	1,327,662,237	16 50	11,540,600	1.07	.....	....
1909.....	1,092,602,000	255,346,227	1,347,948,227	16 50	10,196,700	.94	.....	....
1910.....	1,118,989,100	274,771,323	1,393,760,423	16 40	26,387,100	2.41	.....	....
1911.....	1,146,663,400	281,686,113	1,428,359,513	16 40	27,674,300	2.47	.....	....
1912.....	1,186,474,900	295,345,020	1,481,891,920	16 40	39,811,500	3.47	.....	....
1913.....	1,215,882,600	305,091,926	1,520,974,526	17 20	29,407,700	2.48	.....	....
1914.....	1,237,448,500	303,902,909	1,541,351,409	17 50	21,565,900	1.77	.....	....
1915.....	1,261,954,300	304,443,008	1,566,397,308	18 00	24,505,800	1.98	.....	....
1916.....	1,279,778,300	328,929,679	1,608,707,979	17 80	17,824,000	1.41	.....	....
1917.....	1,304,620,800	*162,545,343	1,467,166,143	17 70	24,842,500	1.94	.....	....
1918.....	1,313,553,600	184,578,204	1,498,131,804	21 20	8,932,800	.68	.....	....
1919.....	1,329,290,100	198,860,978	1,528,151,078	23 60	15,736,500	1.19	.....	....
1920.....	1,396,073,300	176,385,480	1,572,458,780	24 10	66,783,200	5.02	.....	....
1921.....	1,420,979,600	174,767,243	1,595,746,943	24 70	24,906,300	1.78	.....	....
1922.....	1,501,628,400	176,081,306	1,677,709,706	24 70	80,648,800	5.67	.....	....
1923.....	1,553,957,500	160,146,800	1,714,104,300	24 70	52,329,100	3.48	.....	....
1924.....	1,632,740,100	175,850,598	1,808,590,698	24 70	78,782,600	5.06	.....	....
1925.....	1,685,597,700	177,202,200	1,862,799,900	26 70	52,857,600	3.23	.....	....
1926.....	1,728,305,200	169,749,700	1,898,054,900	31 80	42,707,500	2.53	.....	....
1927.....	1,761,237,200	167,584,500	1,928,821,700	30 00	32,932,000	1.90	.....	....
1928.....	1,779,654,400	164,121,000	1,943,775,400	28 80	18,417,200	1.04	.....	....
1929.....	1,806,316,200	146,914,800	1,953,231,000	28 00	26,661,800	1.49	.....	....
1930.....	1,827,460,600	144,687,600	1,972,148,200	30 80	21,144,400	1.17	.....	....
1931.....	1,814,788,300	143,221,700	1,958,010,000	31 50	.....	.....	\$12,672,300	.69
1932.....	1,753,824,300	136,180,700	1,890,005,000	35 50	.....	.....	60,964,000	3.35

* Under chapter 269, General Acts of 1916 (Income Tax Law), intangible personal property was exempted from local taxation.

NOTE.—Registered motor vehicles were excluded from property tax in 1929, under chapter 179, Acts of 1928, which provides for an excise tax commencing January 1, 1929.

Personal Estate and Total, by Years, 1895-1932.

PERSONAL ESTATE.				TOTAL.				
Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.	Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.	YEARS
\$2,251,868	1.10			\$23,358,886	2.50			1895
4,391,336	2.21			29,901,986	3.14			1896
		\$2,286,555	1.08	31,312,295	3.19			1897
		2,856,141	1.36	23,517,209	2.32			1898
17,061,034	8.28			53,636,834	5.17			1899
3,758,580	1.68			39,439,580	3.61			1900
783,202	.34			23,330,002	2.06			1901
6,309,382	2.77			38,768,782	3.36			1902
1,119,307	.47			29,182,707	2.44			1903
		4,066,361	1.73	16,496,239	1.35			1904
7,483,820	3.19			22,792,120	1.84			1905
6,498,705	2.72			29,960,205	2.37			1906
		2,206,331	.90	23,765,669	1.84			1907
2,650,181	1.09			14,190,781	1.08			1908
10,089,190	4.11			20,285,890	1.52			1909
19,425,096	7.60			45,812,196	3.39			1910
6,914,790	2.52			34,589,090	2.48			1911
13,658,907	4.84			53,470,407	3.74			1912
9,746,906	3.30			39,154,606	2.64			1913
		1,189,017	.39	20,376,883	1.34			1914
540,099	.18			25,045,899	1.62			1915
24,486,671	8.04			42,310,671	2.70			1916
		166,384,336	50.58			\$141,541,836	8.80	1917
22,032,861	13.55			30,965,661	2.11			1918
14,282,774	7.73			30,019,274	2.00			1919
		22,475,498	11.30	44,307,702	2.89			1920
		1,618,137	.91	23,288,163	1.48			1921
1,313,963	.75			81,962,763	5.13			1922
		15,934,506	9.04	36,394,594	2.16			1923
15,703,798	9.80			94,486,389	5.51			1924
1,351,602	.76			54,209,202	2.91			1925
		7,452,500	4.20	35,255,000	1.89			1926
		2,165,200	1.27	30,766,800	1.62			1927
		3,463,500	2.11	14,953,700	.77			1928
		17,206,200	10.48	9,455,600	.53			1929
		2,227,200	1.52	18,917,200	.91			1930
		1,465,900	1.01			14,138,200	.70	1931
		7,041,000	4.91			68,005,000	3.47	1932

TABLE C.
Amount State, City and County Taxes, 1899=1932.

YEAR.	State Tax.	County Tax.	City Tax.	Total Tax.	RATE PER \$1,000.				Total.
					State.	County.	City.	School Part of City Rate.	
1899....	\$738,309 00	\$1,173,149 00	\$12,224,993 00	\$14,136,451 00	\$0 55	\$0 95	\$11 60	\$2 55	\$13 10
1900....	831,740 00	1,189,144 00	14,137,026 00	16,157,910 00	0 61	0 95	13 14	2 71	14 70
1901....	972,376 63	1,204,093 00	14,992,820 95	17,169,290 58	0 70	0 90	13 30	2 77	14 90
1902....	1,399,771 18	1,200,000 00	14,779,373 44	17,379,144 62	1 07	0 89	12 84	2 98	14 80
1903....	1,608,669 53	1,187,468 00	15,108,643 75	17,904,781 28	1 21	0 86	12 73	2 97	14 80
1904....	1,712,769 18	1,271,141 00	15,668,062 99	18,651,973 17	1 27	0 90	13 03	2 94	15 20
1905....	2,471,239 89	1,314,530 00	16,196,334 80	19,982,104 69	1 87	0 93	13 20	2 96	16 00
1906....	2,415,172 90	1,317,705 00	16,514,749 66	20,247,627 56	1 79	0 91	13 20	2 96	15 90
1907....	2,489,714 69	1,339,114 00	16,989,184 33	20,818,013 02	1 80	0 90	13 20	2 96	15 90
1908....	3,053,069 36	1,411,313 00	17,282,688 86	21,747,071 22	2 22	0 94	13 34	3 08	16 50
1909....	3,178,251 53	1,455,319 06	17,460,930 41	22,094,501 00	2 40	1 10	13 00	3 19	16 50
1910....	3,244,506 44	1,499,049 24	17,814,084 74	22,557,640 42	2 40	1 10	12 90	3 64	16 40
1911....	2,941,977 08	1,590,994 72	18,551,889 55	23,084,861 35	2 13	1 15	13 12	3 64	16 40
1912....	3,380,239 71	1,624,564 42	19,055,102 66	24,059,906 19	2 34	1 12	12 94	3 73	17 40
1913....	3,921,742 48	1,652,305 19	20,334,290 09	25,908,337 76	2 65	1 11	13 44	3 88	17 20
1914....	4,167,264 82	1,730,217 17	20,745,056 30	26,642,538 29	2 78	1 15	13 57	4 01	17 50
1915....	4,513,452 20	1,815,395 31	21,507,840 16	27,836,687 67	2 96	1 19	13 85	4 07	18 00
1916....	3,845,595 89	1,890,590 67	22,341,421 23	28,077,607 79	2 48	1 21	14 11	4 46	17 80
1917....	4,869,876 35	1,954,667 47	22,493,503 57	29,318,047 39	2 99	1 20	13 51	4 33	17 70
1918....	4,909,469 83	2,231,308 29	28,176,252 21	35,317,030 33	2 99	1 36	16 85	4 48	21 20
1919....	8,017,605 46	2,262,321 78	28,433,875 92	38,713,803 16	5 03	1 42	17 15	5 02	23 60
1920....	6,060,134 44	2,364,527 07	32,833,918 08	41,258,579 59	3 64	1 42	19 04	7 14	24 10
1921....	6,187,636 05	2,444,881 34	33,847,193 09	42,479,656 48	3 69	1 45	19 56	8 03	24 70
1922....	4,910,233 30	2,582,872 53	36,475,820 45	43,968,926 28	2 84	1 49	20 37	8 04	24 70
1923....	5,064,324 14	2,776,175 55	37,360,683 77	45,201,183 46	2 84	1 56	20 30	6 68	24 70
1924....	4,527,538 35	3,085,569 30	39,874,166 98	47,487,274 63	2 41	1 64	20 65	7 06	24 70
1925....	4,912,440 35	3,120,577 13	44,534,715 49	52,567,732 97	2 56	1 62	22 52	8 60	26 70
1926....	5,118,900 84	3,572,861 21	54,407,523 47	63,099,285 52	2 63	1 83	27 34	10 43	31 80
1927....	5,485,137 83	3,500,586 59	51,776,659 07	60,762,303 49	2 77	1 76	25 47	9 20	30 00
1928....	4,251,382 67	3,580,613 56	51,637,114 01	59,469,110 24	2 10	1 77	24 93	9 29	28 80
1929....	4,210,225 94	3,759,947 49	52,549,753 77	60,519,927 20	2 00	1 80	24 20	8 68	28 00
1930....	4,095,259 77	3,800,136 14	52,846,768 65	60,742,164 56	1 86	1 73	27 21	9 11	30 80
1931....	4,098,914 75	3,964,003 38	53,614,396 87	61,677,315 00	1 95	1 89	27 66	9 04	31 50
1932....	5,085,674 64	3,545,238 05	58,472,131 80	67,103,044 49	2 69	1 87	30 94	7 67	35 50

TABLE D.
Motor Excise Tax.

WARDS.	Number of Items.	Tax.
1.....	3,888	\$23,610 92
2.....	2,739	19,353 52
3.....	8,298	97,842 08
4.....	3,291	27,223 46
5.....	6,311	93,446 26
6.....	2,399	18,120 49
7.....	2,804	18,479 39
8.....	2,987	28,267 31
9.....	1,906	10,621 48
10.....	2,628	16,120 83
11.....	3,487	21,967 22
12.....	4,899	34,899 14
13.....	3,199	20,113 00
14.....	7,622	51,832 56
15.....	3,096	18,798 07
16.....	4,682	29,600 80
17.....	4,750	31,488 70
18.....	6,649	40,932 99
19.....	4,460	37,418 33
20.....	6,750	49,652 23
21.....	5,538	45,438 68
22.....	4,739	32,141 47
Totals.....	97,122	\$767,368 93

Motor Vehicle Excise Tax, 1929 to 1932.

YEAR.	Number of Motor Vehicles Assessed.	Amount of Tax.	Tax Rate.
1929.....	128,453	\$1,619,366 88	\$29 65
1930.....	117,166	1,154,835 60	29 12
1931.....	112,228	993,360 22	29 25
1932.....	97,122	767,368 93	29 92

Table of Abatements, Real and Personal Estate, 1895 to 1932, Inclusive.

YEAR.	Total Abatements, Real and Personal Estate.	Rate.	Valuation Abatements, Real and Personal Estate.	Total Valuation of City.	Percentage of Valuation of Abatements to Total Valuation of City.
1895.....	\$114,263 98	\$12 80	\$8,926,900	\$951,367,920 00	.94
1896.....	120,775 55	12 90	9,362,400	981,269,914 00	.95
1897.....	118,322 73	13 00	9,101,700	1,012,582,209 00	.90
1898.....	126,388 86	13 60	9,293,300	1,036,099,418 00	.90
1899.....	137,113 62	13 10	10,466,800	1,089,736,252 00	.96
1900.....	195,547 69	14 70	13,302,600	1,129,175,832 00	1.18
1901.....	168,214 77	14 90	11,289,500	1,152,505,834 00	.98
1902.....	193,587 96	14 80	13,080,200	1,191,274,616 00	1.10
1903.....	223,532 20	14 80	15,103,500	1,220,457,323 00	1.23
1904.....	219,543 08	15 20	14,453,600	1,236,953,562 00	1.16
1905.....	214,549 73	16 00	13,409,300	1,259,755,682 00	1.06
1906.....	270,354 91	15 90	17,003,400	1,289,705,887 00	1.31
1907.....	231,251 09	15 90	14,544,000	1,313,471,556 00	1.10
1908.....	228,787 59	16 50	13,865,800	1,327,662,237 00	1.04
1909.....	219,529 22	16 50	13,304,800	1,347,948,227 00	.98
1910.....	391,509 95	16 40	23,872,400	1,393,760,423 00	1.71
1911.....	252,028 81	16 40	15,367,500	1,428,349,513 00	1.07
1912.....	346,397 11	16 40	21,121,400	1,481,819,920 00	1.42
1913.....	293,666 02	17 20	17,073,400	1,520,974,526 00	1.11
1914.....	272,588 90	17 50	15,541,600	1,541,351,408 00	1.00
1915.....	293,074 91	18 00	16,292,900	1,566,397,308 00	1.03
1916.....	257,232 10	17 80	14,451,000	1,608,707,979 51	.89
1917.....	196,911 10	17 70	11,125,900	1,467,166,143 88	.76
1918.....	235,492 25	21 20	11,108,100	1,498,131,804 86	.74
1919.....	320,343 38	23 60	13,573,800	1,528,151,078 98	.88
1920.....	426,518 84	24 10	17,697,800	1,572,458,780 18	1.12
1921.....	432,450 09	24 70	17,508,000	1,595,746,943 34	1.10
1922.....	634,541 94	24 70	25,690,600	1,677,709,706 30	1.53
1923.....	606,548 57	24 70	24,556,600	1,714,104,300 00	1.43
1924.....	605,030 08	24 70	24,494,900	1,808,590,698 50	1.35
1925.....	659,566 11	26 70	24,702,800	1,862,799,900 00	1.32
1926.....	816,858 30	31 80	25,687,300	1,898,054,900 00	1.35
1927.....	711,688 53	30 00	23,722,900	1,928,821,700 00	1.23
1928.....	506,567 78	28 80	17,589,100	1,943,775,400 00	.90
1929.....	504,104 69	28 00	18,003,700	1,953,231,000 00	.97
1930.....	1,243,685 00	30 80	40,379,400	1,972,148,200 00	2.04
1931.....	948,201 96	31 50	30,101,600	1,958,010,000 00	1.53
1932*.....	312,632 09	35 50	8,806,500	1,890,005,000 00	.46

* Abatements for 1932 are from September 1 to December 31, 1932.

VALUATION OF PROPERTY.

Rate of Taxation and the Number of Polls as Shown in the Assessment of Taxes in the City of Boston from 1815 to 1932, Both Years Inclusive.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Population.
1815...	\$33,231,100	\$18,507,000	\$14,724,100	\$9 00	6,368	
1816...	36,691,200	21,271,400	15,419,800	8 00	6,768	
1817...	38,542,100	22,068,500	16,473,600	8 00	6,593	
1818...	39,688,000	22,812,000	16,876,000	8 20	6,574	
1819...	39,708,700	23,207,300	16,801,400	8 00	6,314	
1820...	38,510,700	21,885,700	17,625,000	8 00	7,810	43,298
1821...	41,909,800	23,247,000	18,662,800	7 90	8,646	
1822...	42,140,200	23,364,400	18,775,800	7 30	8,800	
1823...	44,896,800	25,367,000	19,529,800	7 00	9,855	
1824...	49,843,800	27,303,800	22,540,000	8 50	10,897	
1825...	52,442,600	30,992,000	21,450,600	7 00	11,660	58,277
1826...	59,449,200	34,203,000	25,246,200	7 00	12,602	
1827...	65,858,400	36,061,400	29,797,000	7 00	12,442	
1828...	64,523,200	38,908,000	25,615,200	7 10	12,535	
1829...	61,068,000	36,953,800	24,114,200	7 90	13,495	
1830...	59,586,000	36,960,000	22,826,000	8 10	13,096	61,392
1831...	60,698,200	37,675,000	23,023,200	7 90	13,618	
1832...	67,514,400	39,145,200	28,369,200	8 20	14,184	
1833...	70,477,200	40,966,400	29,510,800	8 50	14,899	
1834...	74,805,800	43,140,600	31,665,200	9 40	15,136	
1835...	79,342,600	47,552,800	31,789,800	9 70	16,188	78,603
1836...	88,265,000	53,370,000	34,895,000	9 50	16,719	
1837...	89,583,800	56,311,600	33,272,200	10 00	17,182	
1838...	90,231,600	57,372,400	32,859,200	9 80	15,615	
1839...	91,826,400	58,577,800	33,248,600	11 30	16,561	
1840...	94,581,600	60,424,200	34,157,400	11 00	17,966	93,383
1841...	98,006,600	61,963,000	36,043,600	12 00	18,915	
1842...	106,723,700	65,499,900	41,223,800	5 70	19,636	
1843...	110,046,000	67,673,400	42,372,600	6 20	20,063	
1844...	118,450,300	72,048,000	46,402,300	6 00	22,339	

From 1815 to 1842, inclusive, poll tax assessed on all males above 16 years of age.

1843, poll tax assessed on all males between 20 and 70 years of age.

1844, and thereafter poll tax assessed on all males above 20 years of age.

Population — 1790, 18,320.

1810, 33,787.

— 1800, 24,937.

From 1815 to 1821, inclusive, valuations are for Town of Boston.

Valuation of Property.—Continued.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1845...	\$135,948,700	\$81,991,400	\$53,957,300	\$5 70	24,287	114,363
1846...	148,839,600	90,119,600	58,720,000	6 00	25,974	
1847...	162,360,400	97,764,500	64,595,900	6 00	27,008	
1848...	167,728,000	100,403,200	67,324,800	6 50	27,726	
1849...	174,188,200	102,827,500	71,352,700	6 50	28,363	
1850...	180,000,500	105,093,400	74,907,100	6 80	28,018	136,881
1851...	187,947,000	109,358,500	78,588,500	7 00	28,445	
1852...	187,680,000	110,699,200	76,980,800	6 40	28,983	
1853...	206,514,200	116,090,900	90,423,300	7 60	29,959	
1854...	227,013,200	127,730,200	99,283,000	9 20	31,130	
1855...	241,932,200	136,351,300	105,580,900	7 70	31,602	160,49
1856...	249,162,500	143,681,700	105,480,800	8 00	32,974	
1857...	258,111,900	149,713,800	108,398,100	9 30	33,162	
1858...	254,714,100	153,505,300	101,208,800	8 60	32,621	
1859...	263,429,000	158,410,900	105,018,200	9 70	33,456	
1860...	276,861,000	163,891,300	112,969,700	9 30	34,449	177,840
1861...	275,760,100	167,682,100	108,078,000	8 90	35,161	
1862...	276,217,000	163,638,000	112,579,000	10 50	34,159	
1863...	302,507,200	169,624,500	132,882,700	11 50	33,618	
1864...	332,449,900	182,072,300	150,377,600	13 50	32,832	
1865...	371,892,775	201,628,900	170,263,875	15 80	34,704	192,318
1866...	415,362,345	225,767,215	189,595,130	13 00	34,192	
1867...	444,946,100	250,587,700	194,358,400	15 50	35,772	
1868...	493,573,700	287,635,800	205,937,900	12 30	48,416	
1869...	549,511,600	332,051,900	217,459,700	13 70	51,195	
1870...	584,089,400	365,593,100	218,496,300	15 30	56,926	250,526
1871...	612,633,550	395,214,950	217,448,600	13 10	61,148	
1872...	682,724,300	443,283,450	239,440,850	11 70	67,221	
1873...	693,831,400	470,086,200	223,745,200	12 80	70,199	
1874...	798,755,050	554,200,150	244,554,900	15 60	84,684	
1875...	793,961,895	558,941,000	235,020,895	13 70	85,086	341,919
1876...	748,996,210	526,157,900	222,838,310	12 70	81,364	
1877...	686,840,586	481,407,200	205,433,386	13 10	86,007	
1878...	630,446,866	440,375,900	190,070,966	12 80	85,913	
1879...	613,322,692	428,777,000	184,545,692	12 50	89,452	
1880...	639,462,495	437,370,100	202,092,395	15 20	93,769	362,839

* Act of 1881 exempting real estate mortgages went into effect in 1882.

VALUATION OF PROPERTY.—Continued.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1881 *.	\$665,554,597	\$455,288,600	\$210,165,997	\$13 90	99,407	
1882...	672,497,962	467,704,150	204,793,812	15 10	102,594	
1883...	682,432,671	478,318,900	204,113,771	14 50	107,286	
1884...	682,656,658	488,130,600	194,526,058	17 00	110,481	
1885...	685,579,072	495,973,400	189,605,672	12 80	112,104	390,393
1886...	710,621,335	517,503,275	193,118,060	12 70	112,446	
1887...	747,642,517	547,171,175	200,471,342	13 40	115,603	
1888...	764,452,548	563,013,275	201,439,273	13 40	120,529	
1889...	795,433,744	593,799,975	201,633,769	12 90	123,335	
1890...	822,041,800	619,990,275	202,051,525	13 30	125,906	* 448,477
1891...	855,069,415	650,238,375	204,831,040	12 60	132,809	
1892...	893,975,704	680,279,875	213,695,829	12 90	136,375	
1893...	924,093,751	707,762,275	216,331,476	12 80	139,757	
1894...	928,109,042	723,743,850	204,365,192	12 80	139,789	
1895...	951,367,928	744,751,050	206,616,878	12 80	142,460	496,920
1896...	981,269,914	770,261,700	211,008,214	12 90	148,477	
1897...	1,012,582,209	803,860,550	208,721,659	13 00	154,654	
1898...	1,036,099,418	830,233,900	205,865,518	13 60	157,590	
1899...	1,089,736,252	866,809,700	222,926,552	13 10	161,401	
1900...	1,129,175,832	902,490,700	226,685,132	14 70	166,354	* 560,892
1901...	1,152,505,834	925,037,500	227,469,334	14 90	171,650	
1902...	1,191,274,616	957,496,900	233,777,716	14 80	171,516	
1903...	1,220,457,323	985,560,300	234,897,023	14 80	178,905	
1904...	1,236,953,362	1,006,122,900	230,830,662	15 20	181,437	
1905...	1,259,745,682	1,021,431,200	238,314,482	16 00	183,359	595,380
1906...	1,289,705,887	1,044,892,700	244,813,187	15 90	183,464	
1907...	1,313,471,556	1,070,864,700	242,606,856	15 90	184,983	
1908...	1,327,662,337	1,082,405,300	245,257,037	16 50	187,566	
1909...	1,347,948,227	1,092,602,000	255,346,227	16 50	189,539	
1910...	1,393,760,423	1,118,989,100	274,771,323	16 40	198,849	* 670,585
1911...	1,428,349,513	1,146,663,400	281,686,113	16 40	195,533	
1912...	1,481,819,920	1,186,474,900	295,345,020	16 40	202,422	
1913...	1,520,974,526	1,215,882,600	305,091,926	17 20	205,983	
1914...	1,541,351,409	1,237,448,500	303,902,909	17 50	206,815	
1915...	1,566,397,309	1,261,954,300	304,443,009	18 00	209,365	745,439
1916...	1,608,707,979	1,279,778,300	328,928,679	17 80	211,677	

* U. S. Census.

VALUATION OF PROPERTY.—Concluded.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1917...	\$1,467,166,143	\$1,304,620,800	\$162,545,343	\$17 70	209,913	
1918...	1,498,131,804	1,313,553,600	184,578,204	21 20	322,262	
1919...	1,528,151,078	1,329,290,100	198,860,978	23 60	226,533	
1920...	1,572,458,870	1,396,073,300	176,385,480	24 10	195,795	* 748,060
1921...	1,595,746,943	1,420,979,600	174,767,343	24 70	197,082	
1922...	1,677,709,706	1,501,628,400	176,031,306	24 70	232,918	
1923...	1,714,104,300	1,553,957,500	160,146,800	24 70	232,432	
1924...	1,808,590,698	1,632,740,100	175,850,598	24 70	238,487	
1925...	1,862,799,900	1,685,597,700	177,202,200	26 70	239,317	779,620
1926...	1,898,054,900	1,728,305,200	169,749,700	31 80	241,000	
1927...	1,928,821,700	1,761,237,200	167,584,500	30 00	240,767	
1928...	1,943,775,400	1,779,654,400	164,121,000	28 80	238,116	
1929...	1,953,231,000	1,806,316,200	146,914,800	28 00	237,937	
1930...	1,972,148,200	1,827,460,600	144,687,600	30 80	241,423	* 781,188
1931...	1,958,010,000	1,814,788,300	143,221,700	31 50	241,459	
1932...	1,890,005,000	1,753,824,300	136,180,700	35 50	239,798	

* U. S. Census.

NOTE.—Prior to 1842 taxes were assessed on a basis of 50 per cent of true value. Custom discontinued in 1842 and thereafter.

The city of Roxbury was annexed January 6, 1868.
Valuation real estate \$18,265,400
" personal estate 8,286,300
" total \$26,551,700 said valuation
first taking effect as a part of Boston in 1868.
Population by state census of 1865 was 28,426.

The town of Dorchester was annexed January 3, 1870.
Valuation real estate \$12,826,200
" personal estate 7,489,500
" total \$20,315,700 said valuation
first taking effect as a part of Boston in 1870.
Population by state census of 1865 was 10,717.

The city of Charlestown was annexed January 5, 1874.
Valuation real estate \$26,016,100
" personal estate 9,273,582
" total \$35,289,682 said valuation
first taking effect as a part of Boston in 1874.
Population by United States census of 1870 was 28,323.

The town of West Roxbury was annexed January 5, 1874.
Valuation real estate \$16,254,350
" personal estate 5,894,250
" total \$22,148,600 said valuation
first taking effect as a part of Boston in 1874.
Population by United States census of 1870 was 8,686.

The town of Brighton was annexed January 5, 1874.

Valuation real estate	.	.	.	.	.	.	.	.	.	\$11,964,450
" personal estate	.	.	.	.	.	.	.	.	.	2,584,081
" total	.	.	.	.	.	.	.	.	.	\$14,548,531
first taking effect as a part of Boston in 1874.										said valuation
Population by United States census of 1870 was 4,967.										

The town of Hyde Park was annexed January 1, 1912.

Valuation real estate	.	.	.	.	.	.	.	.	.	\$13,088,575
" personal estate	.	.	.	.	.	.	.	.	.	2,540,690
" total	.	.	.	.	.	.	.	.	.	\$15,629,265
first taking effect as a part of Boston in 1912.										said valuation
Number of polls, 4,130.										
Population, United States census, 15,507.										

*6352.65
ANNUAL REPORT

OF THE

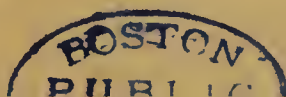
ASSESSING DEPARTMENT

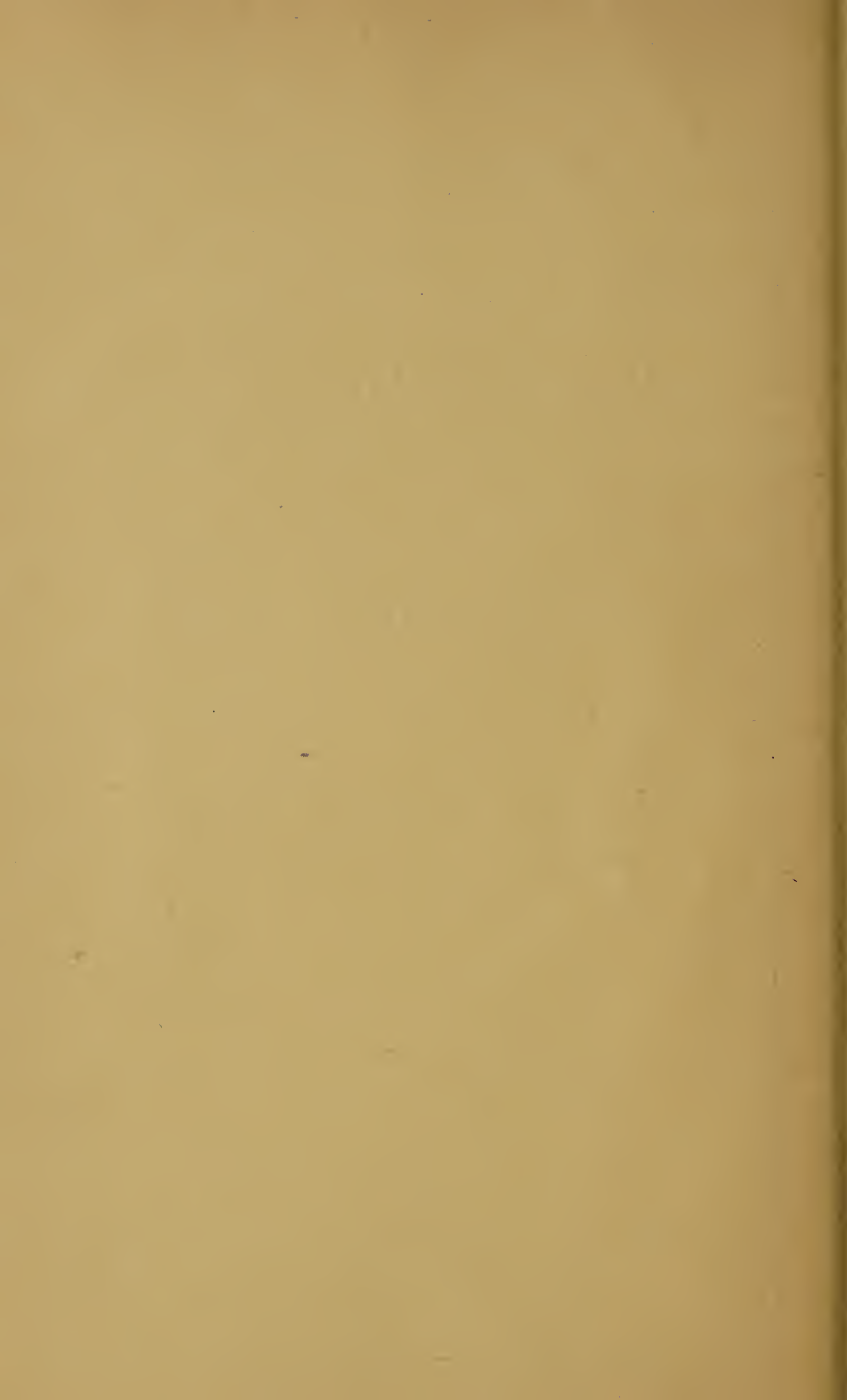
FOR THE

YEAR 1933



CITY OF BOSTON
PRINTING DEPARTMENT
1934





ANNUAL REPORT

OF THE

ASSESSING DEPARTMENT

FOR THE

YEAR 1933



CITY OF BOSTON
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1934

Boston. Assessing Department
July 12, 1934



ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1933.

ASSESSORS' OFFICE, CITY HALL ANNEX,
BOSTON, MASS., January 1, 1934.

HON. FREDERICK W. MANSFIELD,
Mayor of the City of Boston.

SIR,— In accordance with the requirements of the existing ordinance, the Board of Assessors respectfully submits the following report:

TAX WARRANTS.

Warrants for the assessments of taxes in the City of Boston for the financial year commencing January 1, 1933, were received by the Board of Assessors as follows:

A state warrant for the proportion of the City of Boston of a state tax of \$9,000,000, as fixed by chapter 369, Acts of 1933	\$2,322,720 00
A state warrant for the proportion of the City of Boston of the expense of "building, maintenance, and operation of a system of sewage disposal for the Mystic and Charles River Valleys," as determined by chapter 439, Acts of 1889, and other acts relating thereto, North Metropolitan Sewerage Tax	58,735 66
A state warrant for the proportion of the City of Boston of the expense of a system of sewage disposal for the Neponset River Valley, chapter 406, Acts of 1895, and for the construction of a high level gravity sewer for the relief of the Charles and Neponset River Valleys, chapter 424, Acts of 1899, and any and all acts in addition and amendment thereto, South Metropolitan Sewerage Tax	412,933 78
Carried forward	<u>\$2,794,389 44</u>

<i>Brought forward</i>	\$2,794,389 44
A state warrant for metropolitan parks and boulevards , chapter 407, Acts of 1893, chapter 550, Acts 1896, chapter 464, Acts 1899	781,822 93
A state warrant for Charles River Basin under section 9, chapter 465, Acts 1903, and amendments	157,425 91
A state warrant for Charles River Basin under section 9, chapter 465, Acts 1903, as amended, section 2, chapter 402, Acts 1906, on account Bridge	25,883 21
A state warrant for Neponset River Bridge under chapter 300, General Acts for 1915, and all acts in addition thereto	10,975 29
A state warrant for Division of Metropolitan Planning within the Metropolitan District Commission under chapter 399, Acts 1923, and all acts in addition thereto and amendment thereof	7,674 04
A state warrant for Smoke Abatement , chapter 651, Acts 1910, as amended by chapter 301, Acts 1928	16,483 65
A state warrant for protection of Public Health in Neponset River Valley under chapter 655, Acts 1911,	3,376 17
A state warrant for Auditing Municipal Accounts under section 41, chapter 44, General Laws, and all acts in addition and amendments thereto	11,232 07
A state warrant for Care of Civil War Veterans , etc., chapter 340, Acts 1929	2,289 56
A state warrant for West Roxbury=Brookline Parkway , section 4, chapter 420, Acts 1930	93,943 18
A state warrant for Revere State Highway , sections 3, and 6, chapter 445, Acts 1931	41,893 39
A state warrant for Boston Elevated Railway Company, Rental Deficit, Boylston Street Subway , section 1, chapter 394, Acts 1930	129,437 66
A state warrant, Boston Elevated Railway Company Investigation , chapter 49 of the Resolves of 1933	1,546 95
A state warrant for Canterbury Street Highway , section 2, chapter 420, Acts of 1930	60,759 61
A state warrant for Ways in Malden, Braintree, Weymouth and Hingham under chapter 364, Acts 1929,	389 53
A state warrant for Boston Elevated Railway Company Deficit , chapter 159, Special Acts 1918	1,791,226 02
A county warrant for the tax of Suffolk County for county purposes [see section 53, chapter 12, R. L.]	3,474,740 96
A city warrant for the tax of City of Boston for city purposes [see section 53, chapter 12, R. L.]	48,358,268 85
A warrant for school expenses , chapter 206, Acts of 1919, and all acts in addition thereto	13,954,852 03
	<u>\$71,718,610 45</u>

The Board of Assessors received a state warrant in accordance with the provisions of chapter 92, General Laws, and all acts in addition and amendment thereto entitled "An Act to Provide for a Metropolitan Water Supply," amounting to \$2,935,547.99. This amount was not included in the amount upon which the rate of taxation was based, as the estimated income of the Water Division of the City of Boston was sufficient to meet the expenditure.

POLL TAX ASSESSMENT.

The number of polls recorded for assessment before August 1, 1933, and included in the estimate that determined the rate of taxation for the current year, was 240,421. Under the operation of the law providing for supplementary assessment of omitted male persons liable to assessment, there were added to the list 6,353 polls, making the total number of males assessed, 246,774.

VALUATION.

The valuation of the city as of the first day of April, 1933, determined by the assessors August 31, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$803,035,900 00	
Value of buildings	848,936,900 00	
	<hr/>	
Total value of real estate		\$1,651,972,800 00
Value of personal property	\$128,027,200 00	
Total value of personal estate		128,027,200 00
		<hr/>
Total valuation		\$1,780,000,000 00
Assessments under the provisions of section 75 of chapter 59, General Laws, Real Estate		1,127,200 00
Assessments under the provisions of section 75 of chapter 59, General Laws, Personal Estate		149,100 00
		<hr/>
The total valuation of the city upon which taxes were assessed for the financial year 1933, when all assessments were made, was		<u>\$1,781,276,300 00</u>

TAXABLE VALUATIONS.

<i>Real and personal estate by assessors' general assessment</i>	<i>\$1,780,000,000 00</i>	
<i>Real and personal estate by assessors' supplementary assessment</i>	<i>1,276,300 00</i>	
	<hr/>	
Total taxable valuation		<u>\$1,781,276,300 00</u>

To this amount may be properly added the intangible personal property and income assessed by the state and the personal property (except machinery) of Massachusetts and foreign corporations, also assessed by the state.

EXEMPT VALUATIONS.

<i>Real estate of the United States</i>	<i>\$73,213,200 00</i>	
<i>Real estate of the Commonwealth</i>	<i>54,947,300 00</i>	
<i>Real estate of the City of Boston</i>	<i>210,821,500 00</i>	
	<hr/>	
<i>Carried forward</i>	<i>\$338,982,000 00</i>	

<i>Brought forward</i>	\$338,982,000 00
<i>Real estate of the town of Brookline</i>	66,300 00
<i>Real estate of houses of religious wor- ship</i>	35,616,700 00
<i>Real estate of charitable, scientific and literary corporations, including cemeteries, etc.</i>	95,173,800 00
<i>Personal property of charitable, scien- tific and literary corporations esti- mated, tangible</i>	15,016,545 68
<i>Personal property of charitable, scien- tific and literary corporations esti- mated, intangible</i>	44,000,000 00
Total exempt valuation	<u>\$528,855,345 68</u>

Total valuation as of April 1, 1933 \$2,310,131,645 68

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR.

The rate of taxation was determined by the assessors to be 3.28 per cent, or \$32.80 per \$1,000; of this rate \$2.87 was for state, \$1.68 for county, and \$28.24 for the city tax.

The land valuation of \$803,035,900 at \$32.80 per \$1,000 gave assessment amounting to	\$26,339,577 52
The buildings valuation of \$848,936,900 at \$32.80 per \$1,000 gave assessment amounting to	27,845,130 32
Total tax, real estate assessment	<u>\$54,184,707 84</u>
The personal estate valuation of \$128,027,200 at \$32.80 per \$1,000 gave assessment amounting to	4,199,292 16
The total valuation of \$1,780,000,000 at \$32.80 per \$1,000 gave a total property tax of	\$58,384,000 00
240,421 male polls, at \$2 each, amounted to	480,842 00
The taxes as determined by the assessors, when the rate for the year was fixed, and their list and warrant there- for was committed to the collector, aggregated	\$58,864,842 00
<i>Supplementary assessments</i> of omitted persons, 6,353 polls	12,706 00
<i>Supplementary assessments</i> of omitted estates, added in accordance with the provisions of section 75, chapter 59, General Laws:	
\$1,127,000 real estate	36,972 16
\$149,100 personal estate	4,890 48
The total taxes committed to the collector for the financial year 1933 amounted to	<u>\$58,919,410 64</u>

OLD AGE ASSISTANCE TAX.

A warrant was committed to the collector for old age assistance tax, amounting to \$246,774 being the tax assessed at the rate of \$1 each on 246,774 male persons in accordance with the provisions of chapter 118A of the General Laws.

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of chapter 12, section 12, of Revised Laws, amended chapter 161, Acts 1903, the sum of \$9,964.97 on account of Chestnut Hill reservoir; and \$38,667.93 for reimbursement for loss of taxes on land used for public institutions. Also that there was due from the town of Brookline, under the same provisions of law, the sum of \$55.76 on account of Brookline water supply.

Also that there was due under the provisions of chapter 59, section 8, General Laws, the sum of \$13,433.81, being an excise tax on persons owning ships and vessels.

RECAPITULATION.— 1933.

Assessors' Valuation of the Real and Personal Estates and Number
Assessed Thereon, as of the First Day of April in the

WARDS.	Polls.	Valuation Real Estate.	Valuation Personal Estate.	Total Valuation.
1.....	17,158	\$45,604,600	\$1,249,800	\$46,854,400
2.....	9,063	43,662,700	1,565,000	45,227,700
3.....	21,176	591,278,000	74,589,300	665,867,300
4.....	10,997	101,880,500	1,137,400	103,017,900
5.....	9,065	207,517,500	35,283,100	242,800,600
6.....	10,437	83,388,600	3,946,200	87,334,800
7.....	9,445	25,341,800	589,000	25,930,800
8.....	9,158	30,417,100	1,075,600	31,492,700
9.....	11,176	31,975,300	674,800	32,650,100
10.....	8,263	22,056,100	513,000	22,569,100
11.....	8,824	26,954,900	636,100	27,591,000
12.....	11,049	37,583,600	278,500	37,862,100
13.....	8,504	24,273,400	280,100	24,553,500
14.....	16,051	48,233,700	350,300	48,584,000
15.....	7,968	22,100,100	299,400	22,399,500
16.....	10,292	33,841,900	339,600	34,181,500
17.....	9,670	34,426,900	1,088,500	35,515,400
18.....	12,843	43,462,700	1,745,600	45,208,300
19.....	8,677	35,297,300	538,900	35,836,200
20.....	10,610	47,833,200	345,400	48,178,600
21.....	10,234	75,061,600	870,200	75,931,800
22.....	9,761	39,781,300	631,400	40,412,700
Totals.....	240,421	\$1,651,972,800	\$128,027,200	\$1,780,000,000

RECAPITULATION.— 1933.

of Polls in Each of the Twenty-two Wards of the City and the Taxes
Year 1933. Rate, \$32.80 per \$1,000. Original Assessments.

Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax. Polls and Property.	Old Age Assistance Tax.	WARDS.
\$34,316	\$1,495,830 88	\$40,993 44	\$1,571,140 32	\$17,158	.....1
18,126	1,432,136 56	51,332 00	1,501,594 56	9,063	.....2
42,352	19,393,918 40	2,446,529 04	21,882,799 44	21,176	.....3
21,994	3,341,680 40	37,306 72	3,400,981 12	10,997	.....4
18,130	6,806,574 00	1,157,285 68	7,981,989 68	9,065	.....5
20,874	2,735,146 08	129,435 36	2,885,455 44	10,437	.....6
18,890	831,211 04	19,319 20	869,420 24	9,445	.....7
18,316	997,680 88	35,279 68	1,051,276 56	9,158	.....8
22,352	1,048,789 84	22,133 44	1,093,275 28	11,176	.....9
16,526	723,440 08	16,826 40	756,792 48	8,263	.....10
17,648	884,120 72	20,864 08	922,632 80	8,824	.....11
22,098	1,232,742 08	9,134 80	1,263,974 88	11,049	.....12
17,008	796,167 52	9,187 28	822,362 80	8,504	.....13
32,102	1,582,065 36	11,489 84	1,625,657 20	16,051	.....14
15,936	724,883 28	9,820 32	750,639 60	7,968	.....15
20,584	1,110,014 32	11,138 88	1,141,737 20	10,292	.....16
19,340	1,129,202 32	35,702 80	1,184,245 12	9,670	.....17
25,686	1,425,576 56	57,255 68	1,508,518 24	12,843	.....18
17,354	1,157,751 44	17,675 92	1,192,781 36	8,677	.....19
21,220	1,568,928 96	11,329 12	1,601,478 08	10,610	.....20
20,468	2,462,020 48	28,542 56	2,511,031 04	10,234	.....21
19,522	1,304,826 64	20,709 92	1,345,058 56	9,761	.....22
\$480,842	\$54,184,707 84	\$4,199,292 16	\$58,864,842 00	\$240,421	Totals

Detail of All Exempt Property, 1933.

	Valuation.	Feet of Land.	Value Land.	Value Building.
United States of America	\$73,213,200	26,199,595	\$32,525,800	\$40,687,400
Commonwealth of Massachusetts	54,947,300	119,831,993	35,880,500	19,066,800
City of Boston*:				
Schools	54,567,000	13,445,657	8,267,900	46,299,100
Fire Department	3,828,300	1,018,579	1,216,300	2,612,000
City Hall and Annex	4,200,000	40,803	3,060,200	1,139,800
Parks and Playgrounds	79,484,400	87,707,310	75,995,100	3,489,300
Libraries	5,120,300	314,124	2,277,800	2,842,500
Miscellaneous	63,621,500	45,621,962	32,178,700	31,442,800
Benevolent	34,321,200	8,433,356	8,706,900	25,614,300
Charitable	8,084,600	17,191,750	2,703,000	5,381,600
Literary	42,999,500	18,755,686	13,770,300	29,229,200
Scientific	1,950,000	87,680	1,856,500	93,500
Agricultural	745,000	22,500	585,000	160,000
Military and Veterans	822,800	104,228	500,900	321,900
Churches	35,616,700	7,508,491	15,929,900	19,686,800
Temperance	5,000	.....	.....	5,000
Cemeteries	1,391,200	32,845,141	1,124,300	266,900
Old South Church (Acts of 1877)	1,808,700	10,525	1,752,700	56,000
Farm School Holdings	58,000	1,322	46,300	11,700
Harvard College (Colonial Grant)	400,000	3,364	370,000	30,000
Town of Brookline	66,300	1,913,981	15,300	51,000
Trustees of Lotta M. Crabtree Estate (Acts of 1929)	1,615,000	18,416	1,297,600	317,400
Railroad Locations	906,800	128,179	879,000	27,800
American National Red Cross (Acts of 1930)	66,000	3,860	34,700	31,300
Totals	\$469,838,800	381,378,912	\$240,974,700	\$228,864,100
* City of Boston	\$210,821,500	148,148,435	\$122,996,000	\$87,825,50

GAIN AND LOSS, REAL, PERSONAL, AND POLLS, BY WARDS.

1933 Compared with 1932.

WARD.	Loss, Real.	Loss, Personal.	Total Real and Personal.	Loss, Polls.	Description of Wards by Districts.
1.....	Loss \$867,100	Loss \$350,600	Loss \$1,217,700	Gain 148	Ward 1. East Boston.
2.....	" 1,747,000	" 237,100	" 1,984,100	" 24	Ward 2. Charlestown.
3.....	" 48,164,900	" 2,386,200	" 50,551,100	" 345	Ward 3. Boston Proper.
4.....	" 6,904,600	" 113,200	" 7,017,800	Loss 490	Ward 4. Back Bay, South.
5.....	" 18,832,900	" 3,110,700	" 21,943,600	Gain 158	Ward 5. Back Bay.
6.....	" 5,420,200	" 299,800	" 5,720,000	" 492	Ward 6. South Boston, North.
7.....	" 532,800	" 113,800	" 646,600	" 124	Ward 7. South Boston, South.
8.....	" 918,100	" 171,100	" 1,089,200	" 156	Ward 8. Roxbury, East; and South End.
9.....	" 1,290,900	" 104,400	" 1,395,300	" 77	Ward 9. Roxbury, Central.
10.....	" 914,400	" 100,000	" 1,014,400	" 75	Ward 10. Roxbury, West.
11.....	" 223,100	" 169,500	" 392,600	Loss 156	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	" 1,348,800	" 51,600	" 1,400,400	" 209	Ward 12. Roxbury, East.
13.....	" 606,700	" 76,500	" 683,200	" 97	Ward 13. Dorchester and Savin Hill.
14.....	" 1,361,500	" 22,200	" 1,383,700	Gain 33	Ward 14. Dorchester, West.
15.....	" 273,600	" 72,100	" 345,700	Loss 197	Ward 15. Dorchester, North Central.
16.....	" 622,000	" 93,700	" 715,700	Gain 192	Ward 16. Dorchester, South.
17.....	" 679,700	" 75,000	" 754,700	" 13	Ward 17. Dorchester Center.
18.....	" 851,500	" 197,400	" 1,048,900	Loss 19	Ward 18. Hyde Park and Mattapan.
19.....	" 506,200	" 78,300	" 584,500	Gain 49	Ward 19. Jamaica Plain.
20.....	" 534,200	" 96,400	" 630,600	" 164	Ward 20. West Roxbury-Roslindale.
21.....	" 8,197,600	" 149,700	" 8,347,300	Loss 364	Ward 21. Brighton, South.
22.....	" 1,053,700	" 84,200	" 1,137,900	Gain 105	Ward 22. Brighton, North.
Totals.....	Net Loss \$101,851,500	Net Loss \$8,153,500	Net Loss \$110,005,000	Net Gain 623	

Total Valuation 1933 Compared with 1932.

		Valuation Land.	Valuation Buildings.	Total.
1933	. . .	\$803,035,900	\$848,936,900	\$1,651,972,800
1932	. . .	862,511,300	891,313,000	1,753,824,300
Loss	. .	\$59,475,400	\$42,376,100	\$101,851,500

		Valuation Real Estate.	Valuation Personal.	Total.
1933	. . .	\$1,651,972,800	\$128,027,200	\$1,780,000,000
1932	. . .	1,753,824,300	136,180,700	1,890,005,000
Loss	. .	\$101,851,500	\$8,153,500	\$110,005,000

				Rate per Thousand.	
				1932.	1933.
State tax	. .	\$5,100,893 88	State tax	. .	\$2 69 \$2 87
County tax	. .	2,988,611 60	County tax	. .	1 87 1 68
City tax	. .	50,258,886 25	City tax	. .	30 94 28 25
Total Warrant,		\$58,348,391 73	Rate per \$1,000	. \$35 50	\$32 80

		Polls.
1932	. . .	239,798
1933	. . .	240,421
Gain	. . .	623

DIVISION OF CITY RATE.

	1933.	1932.		
Schools	. . . \$6 75	\$7 67	— Decrease	\$0 92
City tax other than schools	. . . 21 50	23 27	— Decrease	1 77
Rate declared August 31, 1933	. \$28 25	\$30 94		

Detail of State Assessments.

State Warrant	. . . . .	\$2,322,720 00
Metropolitan Sewers	. . . . .	471,669 44
Metropolitan Parks	. . . . .	781,822 93
Charles River Basin	. . . . .	183,309 12
Municipal Auditing	. . . . .	11,232 07
Smoke Abatement	. . . . .	16,483 65
Neponset River Bridge	. . . . .	10,975 29
Neponset River Valley, Health Protection	. . . . .	3,376 17
Metropolitan Planning	. . . . .	7,674 04
Care Civil War Veterans	. . . . .	2,289 56
Canterbury Street (Highway)	. . . . .	60,759 61
Revere Highway	. . . . .	41,893 39
West Roxbury-Brookline Parkway	. . . . .	93,943 18
Ways, Malden, Braintree, etc.	. . . . .	389 53
Boston Elevated Deficit	. . . . .	1,791,226 02
Boston Elevated (Rentals Deficit)	. . . . .	129,437 66
Boston Elevated (Investigation)	. . . . .	1,546 95
		<u>\$5,930,748 61</u>

Detail of General Appropriations.

Schools	\$15,230,145 64
Public Works	6,313,100 00
Interest on City Debt Proper	4,240,996 69
Serial Debt	5,573,699 16
Sinking Funds	140,447 00
Police Department	5,321,000 00
Fire Department	3,924,295 00
Hospital Department	3,348,967 25
Health Department	943,610 00
Public Welfare Department	9,133,258 00
Park Department	1,333,437 42
Public Library	1,004,750 00
Institutions Department	1,085,638 00
Soldiers' Relief	1,078,870 00
Pension Accumulation Fund	1,643,126 00
Dillaway House, Restoration of	10,000 00
General Purposes	3,263,074 33
<hr/>	
Total	\$63,588,414 49
County Expenses	3,474,740 96
<hr/>	
Total	\$67,063,155 45
Amount of State Warrants	5,930,748 61
<hr/>	
Total	<u>\$72,993,904 06</u>

Rate declared August 31, 1933.

DETAILED CHART.

WARRANTS AND APPROPRIATIONS.	1933.	1932.
City Maintenance Requirements.....	\$36,750,000 00	\$40,662,621 60
County Maintenance Requirements.....	3,316,775 46	3,786,574 74
City Debt Requirements.....	9,955,142 85	9,120,769 77
County Debt Requirements.....	157,965 50	162,470 26
School Maintenance Requirements.....	15,105,207 08	16,902,924 80
Land and Buildings for Schools.....	124,938 56	503,368 29
Pension Accumulation Fund.....	1,643,126 00	2,145,465 00
State Tax and Assessments.....	5,853,048 78	5,665,458 63
Special Appropriation — Dillaway House Reconstruction.....	10,000 00	15,000 00
Boylston Street Subway Rental (Chapter 394, Acts of 1930)...	77,699 83	.....
Total Warrants and Appropriations.....	<u>\$72,993,904 06</u>	<u>\$78,967,653 09</u>
CREDITS AND DEDUCTIONS.		
Estimated City Income.....	\$3,875,000 00	\$2,957,000 00
Corporation Tax.....	1,942,314 24	2,329,096 18
Share of State Income Tax.....	2,372,887 18	3,684,661 93
School Surplus and Estimated Income.....	1,275,293 61	1,258,933 75
Auto Excise Tax.....	450,000 00	625,000 00
Highway Fund Receipts.....	.....	1,484,396 52
Poll Taxes.....	480,842 00	479,596 00
* Old Age Assistance.....	.....	325,000 00
Federal Welfare Relief Grants.....	1,994,457 31	.....
Municipal Relief Loan (Chapter 307, Acts of 1933).....	3,500,000 00	.....
Miscellaneous.....	38,667 93	36,670 19
Total Credits and Deductions.....	<u>\$15,929,462 27</u>	<u>\$13,180,354 57</u>
Net Requirements before adding Overlay.....	\$57,064,441 79	\$65,787,298 52
† Overlay.....	1,426,611 04	1,315,745 97
Total Real and Personal Property Tax.....	<u>\$58,491,052 83</u>	<u>\$67,103,044 49</u>
Assessed Valuation.....	<u>\$1,780,000,000 00</u>	<u>\$1,890,005,000 00</u>
Tax Rate.....	<u>\$32 80</u>	<u>\$35 50</u>

* Included in City Income for 1933.
† Overlay 1933 — 2½ per cent of net requirements.
† Overlay 1932 — 2 per cent of net requirements.

Supplementary Assessments of Polls and Omitted Estates in Each of the Twenty-two Wards of the City, and the Taxes Assessed Thereon as of the First Day of April in the Year 1933. Rate, \$32.80 per \$1,000.

WARDS.	Polls.	Valuation Real Estate.	Valuation Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.	Old Age Pension Tax.
1.....	379	.....	\$500	\$758	.....	\$16 40	\$774 40	\$379
2.....	263	.....	500	526	.....	16 40	542 40	263
3.....	1,098	\$105,000	70,400	2,196	\$3,444 00	2,309 12	7,949 12	1,098
4.....	344	405,000	2,800	688	13,284 00	91 84	14,063 84	344
5.....	314	605,000	28,200	628	19,844 00	924 96	21,396 96	314
6.....	323	.....	12,400	646	.....	406 72	1,052 72	323
7.....	283	.....	300	566	.....	9 84	575 84	283
8.....	247	.....	1,000	494	.....	32 80	526 80	247
9.....	456	.....	10,700	912	.....	350 96	1,262 96	456
10.....	211	.....	1,700	422	.....	55 76	477 76	211
11.....	202	.....	4,000	404	.....	131 20	535 20	202
12.....	368	.....	10,300	736	.....	337 84	1,073 84	368
13.....	164	.....	4,000	328	.....	131 20	459 20	164
14.....	367	.....	400	734	.....	13 12	747 12	367
15.....	128	.....	200	256	.....	6 56	262 56	128
16.....	187	7,400	.....	374	242 72	.....	616 72	187
17.....	175	.....	.....	350	.....	.....	350 00	175
18.....	158	.....	700	316	.....	22 96	338 96	158
19.....	120	.....	.....	240	.....	.....	240 00	120
20.....	120	4,800	.....	240	157 44	.....	397 44	120
21.....	251	.....	500	502	.....	16 40	518 40	251
22.....	195	.....	500	390	.....	16 40	406 40	195
Totals,	6,353	\$1,127,200	\$149,100	\$12,706	\$36,972 16	\$4,890 48	\$54,568 64	\$6,353

Valuation Land and Buildings, by Wards, 1933.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$17,779,800	\$27,824,800	\$45,604,600
2.....	20,705,100	22,957,600	43,662,700
3.....	400,749,600	190,528,400	591,278,000
4.....	53,317,800	48,562,700	101,880,500
5.....	110,793,700	96,723,800	207,517,500
6.....	38,326,500	45,062,100	83,388,600
7.....	8,953,600	16,388,200	25,341,800
8	14,692,700	15,724,400	30,417,100
9.....	15,167,400	16,807,900	31,975,300
10.....	5,557,700	16,498,400	22,056,100
11.....	7,365,700	19,589,200	26,954,900
12.....	9,153,500	28,430,100	37,583,600
13.....	6,945,200	17,328,200	24,273,400
14.....	9,510,300	38,723,400	48,233,700
15.....	4,700,800	17,399,300	22,100,100
16.....	7,985,700	25,856,200	33,841,900
17.....	8,105,000	26,321,900	34,426,900
18.....	12,048,400	31,414,300	43,462,700
19.....	9,811,300	25,486,000	35,297,300
20.....	9,766,100	38,067,100	47,833,200
21.....	21,563,500	53,498,100	75,061,600
22.....	10,036,500	29,744,800	39,781,300
Totals.....	\$803,035,900	\$848,936,900	\$1,651,972,800

Valuation of Property of the United States of America, 1933.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$1,445,800	\$8,778,400	\$10,224,200
2.....	13,226,500	7,983,500	21,210,000
3.....	7,376,700	6,193,300	13,570,000
6.....	10,476,800	17,732,200	28,209,000
Totals.....	\$32,525,800	\$40,687,400	\$73,213,200

Valuation Property of the Commonwealth of Massachusetts, 1933.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$4,349,700	\$1,332,900	\$5,682,600
2.....	705,600	845,700	1,551,300
3.....	629,800	1,788,800	2,418,600
4.....	404,400	1,115,600	1,520,000
5.....	11,086,000	5,190,000	16,276,000
6.....	14,334,400	3,483,600	17,818,000
8.....	293,200	200,000	493,200
10.....	48,900	600,000	648,900
13.....	47,200	4,500	51,700
14.....	974,100	2,763,300	3,737,400
16.....	115,000	.....	115,000
17.....	36,000	.....	36,000
18.....	261,200	81,800	343,000
20.....	241,100	71,500	312,600
21.....	1,632,700	1,517,100	3,149,800
22.....	721,200	72,000	793,200
Totals.....	\$35,880,500	\$19,066,800	\$54,947,300

Valuation of City Property, 1933.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$3,741,000	\$9,230,600	\$12,971,600
2.....	1,401,700	2,217,100	3,618,800
3.....	23,869,500	14,848,600	38,718,100
4.....	6,658,300	7 469,100	14,127,400
5.....	67,621,400	1,541,500	69,162,900
6.....	909,200	2,171,500	3,080,700
7.....	2,267,100	2,619,200	4,886,300
8.....	2,437 400	10,373,200	12,810,600
9.....	1,462,400	2,006,900	3,469,300
10.....	1,239,000	751,000	1,990,000
11.....	417,600	981,700	1,399,300
12.....	2,439,300	7,745,000	10,184,300
13.....	603,400	1,644,200	2,247,600
14.....	812,100	2,564,000	3,376,100
15.....	375,900	1,344,000	1,719,900
16.....	1,031,100	1,840,100	2,871,200
17.....	596,300	4,302,700	4,899,000
18.....	1,393,700	4,590,100	5,983,800
19.....	1,465,900	3,349,400	4,815,300
20.....	571,800	1,791,900	2,363,700
21.....	1,135,200	2,243,700	3,378,900
22.....	546,700	2,200,000	2,746,700
Totals.....	\$122,996,000	\$87,825,500	\$210,821,500

Valuation of Church Property, 1933.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$146,900	\$789,700	\$936,600
2.....	113,600	296,700	410,300
3.....	6,173,600	1,287,500	7,461,100
4.....	2,525,800	3,596,300	6,122,100
5.....	3,766,700	1,568,300	5,335,000
6.....	168,600	576,600	745,200
7.....	149,400	290,000	439,400
8.....	330,600	814,900	1,145,500
9.....	474,400	557,600	1,032,000
10.....	140,000	787,300	927,300
11.....	86,300	392,700	479,000
12.....	404,500	2,193,700	2,598,200
13.....	237,500	631,000	868,500
14.....	56,400	403,400	459,800
15.....	61,000	397,200	458,200
16.....	95,100	375,200	470,300
17.....	173,000	650,500	823,500
18.....	160,800	886,600	1,047,400
19.....	145,400	544,200	689,600
20.....	86,900	655,100	742,000
21.....	229,200	827,000	1,056,200
22.....	204,200	1,165,300	1,369,500
Totals.....	\$15,929,900	\$19,686,800	\$35,616,700

Valuation of Property, Charitable, Literary, Benevolent Institutions, etc., Including Cemeteries, 1933.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$793,000	\$522,500	\$1,315,500
2.....	213,400	1,165,900	1,379,300
3.....	8,954,000	7,614,300	16,568,300
4.....	9,587,400	22,483,900	32,071,300
5.....	5,470,000	3,211,600	8,681,600
6.....	150,300	664,900	815,200
7.....	88,100	656,200	744,300
8.....	702,100	2,268,900	2,971,000
9.....	353,300	606,700	960,000
10.....	848,500	3,459,800	4,308,300
11.....	493,100	1,538,100	2,031,200
12.....	96,700	375,500	472,200
13.....	68,200	571,500	639,700
14.....	105,100	293,900	399,000
15.....	51,900	216,000	267,900
16.....	332,800	971,900	1,304,700
17.....	204,100	677,800	881,900
18.....	242,900	416,700	659,600
19.....	768,900	1,553,400	2,322,300
20.....	224,800	531,400	756,200
21.....	1,010,100	1,729,200	2,739,300
22.....	2,883,800	10,067,500	12,951,300
Totals.....	\$33,642,500	\$61,597,600	\$95,240,100

Table Showing Valuations, Land and Buildings for
Twenty-five Years, 1909=1933.

YEAR.	Value Land.	Value Buildings.	Total Value.
1933.....	\$803,035,900	\$848,936,900	\$1,651,972,800
1932.....	862,511,300	891,313,000	1,753,824,300
1931.....	882,010,500	932,777,800	1,814,788,300
1930.....	889,598,200	937,862,400	1,827,460,600
1929.....	887,040,400	919,275,800	1,806,316,200
1928.....	871,296,500	908,357,900	1,779,654,400
1927.....	886,412,900	874,824,300	1,761,237,200
1926.....	887,490,900	840,814,300	1,728,305,200
1925.....	885,600,700	799,997,000	1,685,597,700
1924.....	876,899,700	755,840,400	1,632,740,100
1923.....	853,304,200	700,653,300	1,553,957,500
1922.....	840,918,400	660,710,000	1,501,628,400
1921.....	799,804,700	621,174,900	1,420,979,600
1920.....	791,199,100	604,874,200	1,396,073,300
1919.....	758,944,900	570,345,200	1,329,290,100
1918.....	748,962,500	564,591,100	1,313,553,600
1917.....	742,002,400	562,618,400	1,304,620,800
1916.....	739,533,900	540,244,400	1,279,778,300
1915.....	733,387,300	528,567,000	1,261,954,300
1914.....	722,736,200	514,712,300	1,237,448,500
1913.....	716,435,800	499,446,800	1,215,882,600
1912.....	701,665,900	484,809,000	1,186,474,900
1911.....	685,483,800	461,179,600	1,146,663,400
1910.....	672,106,200	446,882,900	1,118,989,100
1909.....	659,393,300	433,208,700	1,092,602,000

ABATEMENTS.

The amount of abatements from all the foregoing assessments to December 31, 1933, was:

Polls	\$2,214 00
Real estate	1,123,261 72
Personal estate	10,732 16
Total	<u>\$1,136,207 88</u>

BOARD OF TAX APPEALS.

Reduction in Valuation Made by Decision and Stipulation
January 1, 1933, to December 31, 1933.

TAX LEVY YEAR.	Valuation Reduced.	Amount of Tax.
1927.....	\$47,400	\$1,422 00
1928.....	50,000	1,440 00
1929.....	107,400	3,007 20
1930.....	1,992,265	61,361 76
1931.....	20,506,597	645,957 90
1932.....	7,868,500	279,431 75
	\$30,572,162	\$992,620 61

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS.

In accordance with the requirements of section 4 of chapter 5 of the Revised Ordinances of 1914, we herewith include a statement of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

YEAR.	Valuations.	Abatements.
1931*	\$1,992,218,200	\$61,596,400
1932*	1,915,656,500	81,552,900
1933*	1,801,028,200	34,518,900
Totals	\$5,708,902,900	\$177,668,200
Less abatements	177,668,200	
	\$5,531,234,700	

divided by 3 gives \$1,843,744,900. — average valuation for three years less abatements.

* Includes valuation of motor vehicles as provided by chapter 379, Acts of 1928, section 2 (chapter 60A) and as amended by chapter 244, section 3, Acts of 1930.

AVERAGE VALUATIONS USED, FINANCIAL YEARS
1903-04 to 1934.

Financial Year.	Basis, Three Years.
1903-04	\$1,148,529,060 88
1904-05	1,179,368,057 95
1905-06	1,206,644,267 16
1906-07	1,229,429,222 11
1907-08	1,252,810,110 13
1908-09	1,277,830,274 99
1909-10	1,300,863,960 58
1910-11	1,323,892,973 85
1911-12	1,355,416,829 54
1912-13	1,403,848,440 88
1913-14	1,440,255,253 33
1914-15	1,477,087,258 47
1915-16	1,510,758,818 50
1916-17	1,538,020,714 54
1917-18	1,568,290,365 69
1918-19	1,541,597,610 68
1919-20	1,518,938,942 75
1920-21	1,490,343,142 57
1921-22	1,526,365,954 67
1922-23	1,557,388,410 46
1923-24	1,606,575,806 95
1924-25	1,651,200,431 88
1925-26	1,720,250,701 60
1926	1,780,945,466 16
1927	1,841,057,566 16
1928	1,882,009,566 67
1929	1,909,255,300 00
1930	1,948,731,046 00
1931	1,973,091,133 33
1932	1,984,506,400 00
1933	1,945,584,733 33
1934	1,843,744,900 00

NOTE.— Commencing 1926 the financial year begins on January 1.

TAXATION OF CORPORATE PROPERTY.

The assessors, in July, 1933, returned to the Tax Commissioner of the Commonwealth the names of 3,643 Massachusetts corporations located in Boston, " . . . with the value thereof," amounting to —

Real estate, 1,472.	Valuation	\$408,044,900
Machinery, 2,171.	Valuation	99,676,600
Total		<u>\$507,721,500</u>

The number of foreign corporations registered was 973. Value thereof, amounting to —

Real estate, 195.	Valuation	\$48,459,400
Machinery, 778.	Valuation	5,090,200
Total		<u>\$53,549,600</u>

MOTOR VEHICLE EXCISE TAX.

The motor vehicle excise tax was originally created by the passage of chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise tax should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law, which became chapter 60A of the General Laws, was amended April 23, 1930, by the passage of chapter 244 of the Acts of 1930.

The tax is levied at an average State rate and valuations at which these vehicles are assessed are determined by the Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

The number of motor vehicles assessed in the 1933 levy was 89,789. The total amount of the tax levied was \$628,922.09, at the State rate of \$31.55 per thousand.

SPECIAL ASSESSMENTS.

Street, Sewer and Sidewalk Assessments.

Under the operation of the existing laws the following amounts were certified to the assessors by the City Collector as remaining unpaid one year after the date of assessment:

Assessments under chapter 521, Acts 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into ten equal parts, with interest, said interest being figured thirty days from date of assessment	\$419,445 37
Assessment under chapter 450, Acts 1889, as amended by chapter 371, Acts 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers, which were divided into ten parts, each part being 10 per cent of total, with interest, said interest being figured thirty days from date of assessment	77,865 27
Assessment under chapter 437, Acts of 1893, as amended by chapter 269, Acts of 1916, "In relation to Sidewalks," which were divided into five parts, each part being 20 per cent of total, with interest, said interest being figured thirty days from date of assessment	43,466 79
Total	<u>\$540,777 43</u>

The several assessments were duly apportioned and bills issued for the sum of the required per cent with interest.

GYPSY MOTHS.

Under the provisions of chapter 381, Acts of 1905, amended by chapter 268, Acts of 1906, and chapter 521, Acts of 1907, the Board of Assessors was notified by the chairman of the Park and Recreation Commissioners of the amount of assessments due for the suppression of gypsy and brown-tail moths.

The Board of Assessors duly assessed the sum of \$6,758.

STREET RAILWAY ASSESSMENTS.

Chapter 138, General Acts of 1928, provides that commutation or excise tax assessed under provisions of sections 62 and 65 of chapter 63 of the General Laws are hereby repealed.

There was also credited to the City of Boston by the treasurer of the Commonwealth the sum of \$176.75, being the city's share of franchise tax on street railways under chapter 14 of the Revised Laws.

RECEIPTS AND EXPENDITURES.

The appropriation and transfer	\$386,850 00
The expenditures for the financial year for salaries, compensation of assistant assessors, clerk hire, books, stationery and incidentals are as follows:	
A. Personal Service	\$267,906 07
B. Service other than Personal	98,686 68
C. Equipment	422 96
D. Supplies, etc.	14,979 77
	<hr/>
	381,995 48
Balance unexpended	<hr/>
	\$4,854 52

Respectfully submitted,
EDWARD T. KELLY, *Chairman,*
NEAL J. HOLLAND,
HENRY L. DAILY,
Assessors of the City of Boston.

Assessors.

1933.

EDWARD T. KELLY, *Chairman.*

NEAL J. HOLLAND.

HENRY L. DAILY.

Deputy Assessors.

FRED E. BOLTON, *Secretary.*

WILLIAM H. CUDDY.

JOHN M. HAYES.

JAMES H. PHELAN.

EDWARD E. McGRATH.

Chief Clerk.—DANIEL F. RYAN.

District.	Ward.	Part.	First Assistant Assessors.	District.	Ward.	Part.	First Assistant Assessors.
1	1	1	Maurice J. Power.	25	9	....	Frederick F. Smith.
2	1	2	Lucian J. Priest.	26	10	....	Frank J. McFarland.
3	2	1	Frederick A. Robinson.	27	11	....	George A. Maloney.
4	2	2	Francis T. Keefe.	28	12	1	John J. Butler.
5	3	1	Warren F. Freeman, Jr.	29	12	2	
6	3	2	Henry T. Hartmere.	30	13	....	Philip E. Conroy.
7	3	3	Arthur C. Quincy.	31	14	1	James I. Black, Jr.
8	3	4	Thomas H. Dacey.	32	14	2	Thomas J. Murphy.
9	3	5	Fred W. Burleigh.	33	15	....	Matthew H. Doyle.
10	3	6	Jacob Rosenberg.	34	16	1	John J. Dailey.
11	3	7	Arthur W. Smith.	35	16	2	James F. Eagan.
12	3	8	Michael J. Brophy.	36	17	....	Matthew J. Peters.
13	3	9	Adolph H. Brauneis.	37	18	1	Thomas P. O'Connor.
14	3	10	John J. Chapman.	38	18	2	Richard F. Pierce.
15	3	11	John M. Machugh.	39	18	3	Leonard W. Dolan.
16	4	1	Edward L. Hopkins.	40	19	1	Edmund G. White.
17	4	2	William F. Morrissey.	41	19	2	Francis X. Hurley.
18	5	1	Augustus D. McLennan.	42	20	1	Paul J. Oswald.
19	5	2	Arthur L. Curry.	43	20	2	Leopold F. Quinn.
20	5	3	John H. Hout.	44	20	3	Timothy W. Murphy.
21	6	1	Joseph P. Dempsey.	45	21	1	Joseph A. McMorrow.
22	6	2	John J. O'Connor.	46	21	2	Francis J. Ryan.
23	7	....	Francis J. Turcotte.	47	22	....	Albert J. A. Gleason.
24	8	....	John F. Fitzpatrick.				

TABLE A.

WARDS.	Excise Bills.	Property Bills.	Poll Bills.	Total Bills.
1.....	3,461	6,410	17,158	27,029
2.....	2,098	3,586	9,063	14,747
3.....	7,668	10,895	21,176	39,739
4.....	2,956	2,764	10,997	16,717
5.....	5,788	7,630	9,065	22,483
6.....	2,286	4,299	10,437	17,022
7.....	2,618	3,825	9,445	15,888
8.....	2,659	3,063	9,158	14,880
9.....	1,709	3,271	11,176	16,156
10.....	2,395	2,560	8,263	13,218
11.....	3,163	3,162	8,824	15,149
12.....	4,410	3,241	11,049	18,700
13.....	2,817	3,301	8,504	14,622
14.....	7,281	4,874	16,051	28,206
15.....	2,783	2,994	7,968	13,745
16.....	4,434	4,688	10,292	19,414
17.....	4,429	4,325	9,670	18,424
18.....	6,050	8,835	12,843	27,728
19.....	4,395	4,290	8,677	17,362
20.....	6,726	8,661	10,610	25,997
21.....	5,283	2,448	10,234	17,965
22.....	4,380	4,467	9,761	18,608
Totals.....	89,789	103,589	240,421	433,799

TABLE B.

WARDS.	Number of Items, Excise Tax.	Number of Items, Real Estate.	Number of Items, Personal Estate.	Total Items.
1.....	3,461	7,426	632	11,519
2.....	2,098	4,508	325	6,931
3.....	7,668	6,895	6,402	20,965
4.....	2,956	2,761	636	6,353
5.....	5,788	4,203	4,330	14,321
6.....	2,286	4,960	570	7,816
7.....	2,618	4,287	303	7,208
8.....	2,659	3,540	430	6,629
9.....	1,709	3,969	465	6,143
10.....	2,395	2,997	218	5,610
11.....	3,163	3,746	280	7,189
12.....	4,410	3,424	337	8,171
13.....	2,817	3,399	201	6,417
14.....	7,281	5,054	556	12,891
15.....	2,783	3,166	198	6,147
16.....	4,434	5,213	275	9,922
17.....	4,429	4,692	375	9,496
18.....	6,050	12,736	404	19,190
19.....	4,395	4,963	403	9,761
20.....	6,726	11,787	309	18,822
21.....	5,283	2,688	438	8,409
22.....	4,380	5,534	334	10,248
Totals.....	89,789	111,948	18,421	220,158

Amount and Percentage, Gain or Loss, Real Estate,

YEAR.	VALUATION AND RATE.				REAL ESTATE.			
	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per \$1,000.	Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.
1895.....	\$744,751,050	\$206,616,878	\$951,367,928	\$12 80	\$21,007,200	2.90	.....	....
1896.....	770,216,700	211,008,214	981,269,914	12 90	25,510,650	3.42	.....	....
1897.....	803,860,550	208,721,659	1,012,582,209	13 00	33,598,850	4.36	.....	....
1898.....	830,233,900	205,865,518	1,036,099,418	13 60	26,373,350	3.28	.....	....
1899.....	866,809,700	222,926,552	1,089,736,252	13.10	36,575,800	4.40	.....	....
1900.....	902,490,700	226,685,132	1,129,175,832	14 70	35,681,000	4.11	.....	....
1901.....	925,037,500	227,468,334	1,152,505,834	14 90	22,546,800	2.49	.....	....
1902.....	957,496,900	233,777,716	1,191,274,616	14 80	32,459,400	3.50	.....	....
1903.....	985,560,300	234,897,023	1,220,457,323	14 80	28,063,400	2.93	.....	....
1904.....	1,006,122,900	230,830,662	1,236,953,562	15 20	20,562,600	2.08	.....	....
1905.....	1,021,431,200	238,314,482	1,259,745,682	16 00	15,308,300	1.52	.....	....
1906.....	1,044,892,700	244,813,187	1,289,705,887	15 90	23,461,500	2.29	.....	....
1907.....	1,070,864,700	242,606,856	1,313,471,556	15 90	25,972,000	2.48	.....	....
1908.....	1,082,405,300	245,257,037	1,327,662,237	16 50	11,540,600	1.07	.....	....
1909.....	1,092,602,000	255,346,227	1,347,948,227	16 50	10,196,700	.94	.....	....
1910.....	1,118,989,100	274,771,323	1,393,760,423	16 40	26,387,100	2.41	.....	....
1911.....	1,146,663,400	281,686,113	1,428,359,513	16 40	27,674,300	2.47	.....	....
1912.....	1,186,474,900	295,345,020	1,481,891,920	16 40	39,811,500	3.47	.....	....
1913.....	1,215,882,600	305,091,926	1,520,974,526	17 20	29,407,700	2.48	.....	....
1914.....	1,237,448,500	303,902,909	1,541,351,409	17 50	21,565,900	1.77	.....	....
1915.....	1,261,954,300	304,443,008	1,566,397,308	18 00	24,505,800	1.98	.....	....
1916.....	1,279,778,300	328,929,679	1,608,707,979	17 80	17,824,000	1.41	.....	....
1917.....	1,304,620,800	*162,545,343	1,467,166,143	17 70	24,842,500	1.94	.....	....
1918.....	1,313,553,600	184,578,204	1,498,131,804	21 20	8,932,800	.68	.....	....
1919.....	1,329,290,100	198,860,978	1,528,151,078	23 60	15,736,500	1.19	.....	....
1920.....	1,396,073,300	176,385,480	1,572,458,780	24 10	66,783,200	5.02	.....	....
1921.....	1,420,979,600	174,767,243	1,595,746,943	24 70	24,906,300	1.78	.....	....
1922.....	1,501,628,400	176,081,306	1,677,709,706	24 70	80,648,800	5.67	.....	....
1923.....	1,553,957,500	160,146,800	1,714,104,300	24 70	52,329,100	3.48	.....	....
1924.....	1,632,740,100	175,850,598	1,808,590,698	24 70	78,782,600	5.06	.....	....
1925.....	1,685,597,700	177,202,200	1,862,799,900	26 70	52,857,600	3.23	.....	....
1926.....	1,728,305,200	169,749,700	1,898,054,900	31 80	42,707,500	2.53	.....	....
1927.....	1,761,237,200	167,584,500	1,928,821,700	30 00	32,932,000	1.90	.....	....
1928.....	1,779,654,400	164,121,000	1,943,775,400	28 80	18,417,200	1.04	.....	....
1929.....	1,806,316,200	146,914,800	1,953,231,000	28 00	26,661,800	1.49	.....	....
1930.....	1,827,460,600	144,687,600	1,972,148,200	30 80	21,144,400	1.17	.....	....
1931.....	1,814,788,300	143,221,700	1,958,010,000	31 50	.....	.....	\$12,672,300	.69
1932.....	1,753,824,300	136,180,700	1,890,005,000	35 50	.....	.....	60,964,000	3.35
1933.....	1,651,972,800	128,027,200	1,780,000,000	32 80	.....	.....	101,851,500	5.80

* Under chapter 269, General Acts of 1916 (Income Tax Law), intangible personal property was exempted from local taxation.

NOTE.— Registered motor vehicles were excluded from property tax in 1929, under chapter 179, Acts of 1928, which provides for an excise tax commencing January 1, 1929.

Personal Estate and Total, by Years, 1895=1933.

PERSONAL ESTATE.				TOTAL.				
Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.	Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.	YEARS.
\$2,251,868	1.10	.....	.....	\$23,358,886	2.50	.....	.....	1895
4,391,336	2.21	.....	.....	29,901,986	3.14	.....	.....	1896
.....	.....	\$2,286,555	1.08	31,312,295	3.19	.....	.....	1897
.....	.....	2,856,141	1.36	23,517,209	2.32	.....	.....	1898
17,061,034	8.28	.....	.....	53,636,834	5.17	.....	.....	1899
3,758,580	1.68	.....	.....	39,439,580	3.61	.....	.....	1900
783,202	.34	.....	.....	23,330,002	2.06	.....	.....	1901
6,309,382	2.77	.....	.....	38,768,782	3.36	.....	.....	1902
1,119,307	.47	.....	.....	29,182,707	2.44	.....	.....	1903
.....	.....	4,066,361	1.73	16,496,239	1.35	.....	.....	1904
7,483,820	3.19	.....	.....	22,792,120	1.84	.....	.....	1905
6,498,705	2.72	.....	.....	29,960,205	2.37	.....	.....	1906
.....	.....	2,206,331	.90	23,765,669	1.84	.....	.....	1907
2,650,181	1.09	.....	.....	14,190,781	1.08	.....	.....	1908
10,089,190	4.11	.....	.....	20,285,890	1.52	.....	.....	1909
19,425,096	7.60	.....	.....	45,812,196	3.39	.....	.....	1910
6,914,790	2.52	.....	.....	34,589,090	2.48	.....	.....	1911
13,658,907	4.84	.....	.....	53,470,407	3.74	.....	.....	1912
9,746,906	3.30	.....	.....	39,154,606	2.64	.....	.....	1913
.....	.....	1,189,017	.39	20,376,883	1.34	.....	.....	1914
540,099	.18	.....	.....	25,045,899	1.62	.....	.....	1915
24,486,671	8.04	.....	.....	42,310,671	2.70	.....	.....	1916
.....	.....	166,384,336	50.58	.....	.....	\$141,541,836	8.80	1917
22,032,861	13.55	.....	.....	30,965,661	2.11	.....	.....	1918
14,282,774	7.73	.....	.....	30,019,274	2.00	.....	.....	1919
.....	.....	22,475,498	11.30	44,307,702	2.89	.....	.....	1920
.....	.....	1,618,137	.91	23,288,163	1.48	.....	.....	1921
1,313,963	.75	.....	.....	81,962,763	5.13	.....	.....	1922
.....	.....	15,934,506	9.04	36,394,594	2.16	.....	.....	1923
15,703,798	9.80	.....	.....	94,486,389	5.51	.....	.....	1924
1,351,602	.76	.....	.....	54,209,202	2.91	.....	.....	1925
.....	.....	7,452,500	4.20	35,255,000	1.89	.....	.....	1926
.....	.....	2,165,200	1.27	30,766,800	1.62	.....	.....	1927
.....	.....	3,463,500	2.11	14,953,700	.77	.....	.....	1928
.....	.....	17,206,200	10.48	9,455,600	.53	.....	.....	1929
.....	.....	2,227,200	1.52	18,917,200	.91	.....	.....	1930
.....	.....	1,465,900	1.01	.....	.....	14,138,200	.70	1931
.....	.....	7,041,000	4.91	.....	.....	68,005,000	3.47	1932
.....	.....	8,153,500	5.98	.....	.....	110,005,000	5.82	1933

TABLE C.
Amount State, City and County Taxes, 1899-1933.

YEAR.	State Tax.	County Tax.	City Tax.	Total Tax.	RATE PER \$1,000.				Total.
					State.	County.	City.	School Part of City Rate.	
1899....	\$738,309 00	\$1,173,149 00	\$12,224,993 00	\$14,136,451 00	\$0 55	\$0 95	\$11 60	\$2 55	\$13 10
1900....	831,740 00	1,189,144 00	14,137,026 00	16,157,910 00	0 61	0 95	13 14	2 71	14 70
1901....	972,376 63	1,204,093 00	14,992,820 95	17,169,290 58	0 70	0 90	13 30	2 77	14 90
1902....	1,399,771 18	1,200,000 00	14,779,373 44	17,379,144 62	1 07	0 89	12 84	2 98	14 80
1903....	1,608,669 53	1,187,468 00	15,108,643 75	17,904,781 28	1 21	0 86	12 73	2 97	14 80
1904....	1,712,769 18	1,271,141 00	15,668,062 99	18,651,973 17	1 27	0 90	13 03	2 94	15 20
1905....	2,471,239 89	1,314,530 00	16,196,334 80	19,982,104 69	1 87	0 93	13 20	2 96	16 00
1906....	2,415,172 90	1,317,705 00	16,514,749 66	20,247,627 56	1 79	0 91	13 20	2 96	15 90
1907....	2,489,714 69	1,339,114 00	16,989,184 33	20,818,013 02	1 80	0 90	13 20	2 96	15 90
1908....	3,053,069 36	1,411,313 00	17,282,688 86	21,747,071 22	2 22	0 94	13 34	3 08	16 50
1909....	3,178,251 53	1,455,319 06	17,460,930 41	22,094,501 00	2 40	1 10	13 00	3 19	16 50
1910....	3,244,506 44	1,499,049 24	17,814,084 74	22,557,640 42	2 40	1 10	12 90	3 64	16 40
1911....	2,941,977 08	1,590,994 72	18,551,889 55	23,084,861 35	2 13	1 15	13 12	3 64	16 40
1912....	3,380,239 71	1,624,564 42	19,055,102 66	24,059,906 19	2 34	1 12	12 94	3 73	17 40
1913....	3,921,742 48	1,652,305 19	20,334,290 09	25,908,337 76	2 65	1 11	13 44	3 88	17 20
1914....	4,167,264 82	1,730,217 17	20,745,056 30	26,642,538 29	2 78	1 15	13 57	4 01	17 50
1915....	4,513,452 20	1,815,395 31	21,507,840 16	27,836,687 67	2 96	1 19	13 85	4 07	18 00
1916....	3,845,595 89	1,890,590 67	22,341,421 23	28,077,607 79	2 48	1 21	14 11	4 46	17 80
1917....	4,869,876 35	1,954,667 47	22,493,503 57	29,318,047 39	2 99	1 20	13 51	4 33	17 70
1918....	4,909,469 83	2,231,308 29	28,176,252 21	35,317,030 33	2 99	1 36	16 85	4 48	21 20
1919....	8,017,605 46	2,262,321 78	28,433,875 92	38,713,803 16	5 03	1 42	17 15	5 02	23 60
1920....	6,060,134 44	2,364,527 07	32,833,918 08	41,258,579 59	3 64	1 42	19 04	7 14	24 10
1921....	6,187,636 05	2,444,881 34	33,847,193 09	42,479,656 48	3 69	1 45	19 56	8 03	24 70
1922....	4,910,233 30	2,582,872 53	36,475,820 45	43,968,926 28	2 84	1 49	20 37	8 04	24 70
1923....	5,064,324 4	2,776,175 55	37,360,683 77	45,201,183 46	2 84	1 56	20 30	6 68	24 70
1924....	4,527,538 35	3,085,569 30	39,874,166 98	47,487,274 63	2 41	1 64	20 65	7 06	24 70
1925....	4,912,440 35	3,120,577 13	44,534,715 49	52,567,732 97	2 56	1 62	22 52	8 60	26 70
1926....	5,118,900 84	3,572,861 21	54,407,523 47	63,099,285 52	2 63	1 83	27 34	10 43	31 80
1927....	5,485,137 83	3,500,586 59	51,776,659 07	60,762,303 49	2 77	1 76	25 47	9 20	30 00
1928....	4,251,382 67	3,580,613 56	51,637,114 01	59,469,110 24	2 10	1 77	24 93	9 29	28 80
1929....	4,210,225 94	3,759,947 49	52,549,753 77	60,519,927 20	2 00	1 80	24 20	8 68	28 00
1930....	4,095,259 77	3,800,136 14	52,846,768 65	60,742,164 56	1 86	1 73	27 21	9 11	30 80
1931....	4,098,914 75	3,964,003 38	53,614,396 87	61,677,315 00	1 95	1 89	27 66	9 04	31 50
1932....	5,085,674 64	3,545,238 05	58,472,131 80	67,103,044 49	2 69	1 87	30 94	7 67	35 50
1933....	5,100,893 88	2,988,611 60	50,258,886 25	58,348,391 73	2 87	1 68	28 25	6 75	32 80

TABLE D.
Motor Excise Tax.

WARDS.	Number of Items.	Tax.
1.....	3,461	\$19,253 81
2.....	2,098	16,616 64
3.....	7,668	83,140 60
4.....	2,956	21,631 71
5.....	5,788	71,753 22
6.....	2,286	15,227 34
7.....	2,618	16,393 08
8.....	2,659	19,392 55
9.....	1,709	8,800 43
10.....	2,395	12,980 39
11.....	3,163	18,202 15
12.....	4,410	28,615 96
13.....	2,817	16,070 52
14.....	7,281	43,936 63
15.....	2,783	15,243 11
16.....	4,434	24,307 09
17.....	4,429	27,189 47
18.....	6,050	32,373 06
19.....	4,395	30,179 00
20.....	6,726	43,924 67
21.....	5,283	37,452 36
22.....	4,380	26,238 30
Totals.....	89,789	\$628,922 09

Motor Vehicle Excise Tax, 1929 to 1933.

YEAR.	Number of Motor Vehicles Assessed.	Amount of Tax.	Tax Rate.
1929.....	128,453	\$1,619,366 88	\$29 65
1930.....	117,166	1,154,835 60	29 12
1931.....	112,228	903,360 22	29 25
1932.....	97,122	767,368 93	29 92
1933.....	89,789	628,922 09	31 55

**Table of Abatements, Real and Personal Estate, 1896 to 1933,
Inclusive.**

YEAR.	Total Abatements, Real and Personal Estate.	Rate.	Valuation Abatements, Real and Personal Estate.	Total Valuation of City.	Percentage of Valuation of Abatements to Total Valuation of City.
1896.....	\$120,775 55	\$12 90	\$9,362,400	\$981,269,914 00	.95
1897.....	118,322 73	13 00	9,101,700	1,012,582,209 00	.90
1898.....	126,388 86	13 60	9,293,300	1,036,099,418 00	.90
1899.....	137,113 62	13 10	10,466,800	1,089,736,252 00	.96
1900.....	195,547 69	14 70	13,302,600	1,129,175,832 00	1.18
1901.....	168,214 77	14 90	11,289,500	1,152,505,834 00	.98
1902.....	193,587 96	14 80	13,080,200	1,191,274,616 00	1.10
1903.....	223,532 20	14 80	15,103,500	1,220,457,323 00	1.23
1904.....	219,543 08	15 20	14,453,600	1,236,953,562 00	1.16
1905.....	214,549 73	16 00	13,409,300	1,259,755,682 00	1.06
1906.....	270,354 91	15 90	17,003,400	1,289,705,887 00	1.31
1907.....	231,251 09	15 90	14,544,000	1,313,471,556 00	1.10
1908.....	228,787 59	16 50	13,865,800	1,327,662,237 00	1.04
1909.....	219,529 22	16 50	13,304,800	1,347,948,227 00	.98
1910.....	391,509 95	16 40	23,872,400	1,393,760,423 00	1.71
1911.....	252,028 81	16 40	15,367,500	1,428,349,513 00	1.07
1912.....	346,397 11	16 40	21,121,400	1,481,819,920 00	1.42
1913.....	293,666 02	17 20	17,073,400	1,520,974,526 00	1.11
1914.....	272,588 90	17 50	15,541,600	1,541,351,408 00	1.00
1915.....	293,074 91	18 00	16,292,900	1,566,397,308 00	1.03
1916.....	257,965 46	17 80	14,492,400	1,608,707,979 51	.90
1917.....	197,650 98	17 70	11,166,700	1,467,166,143 88	.76
1918.....	236,378 43	21 20	11,149,900	1,498,131,804 86	.74
1919.....	320,754 04	23 60	13,591,300	1,528,151,078 98	.89
1920.....	427,368 63	24 10	17,733,100	1,572,458,780 18	1.13
1921.....	433,486 48	24 70	17,550,000	1,595,746,943 34	1.10
1922.....	635,411 38	24 70	25,725,100	1,677,709,706 30	1.53
1923.....	607,595 85	24 70	24,599,000	1,714,104,300 00	1.43
1924.....	605,327 08	24 70	24,507,200	1,808,590,698 50	1.35
1925.....	661,569 01	26 70	24,740,000	1,862,799,900 00	1.33
1926.....	820,046 08	31 80	25,787,600	1,898,054,900 00	1.36
1927.....	723,992 14	30 00	24,133,100	1,928,821,700 00	1.25
1928.....	528,419 74	28 80	18,347,900	1,943,775,400 00	.94
1929.....	535,683 00	28 00	19,131,500	1,953,231,000 00	.98
1930.....	1,417,169 40	30 80	46,012,000	1,972,148,200 00	2.33
1931.....	1,910,047 16	31 50	60,636,400	1,958,010,000 00	3.09
1932.....	2,850,575 31	35 50	80,297,900	1,890,005,000 00	4.25
1933*.....	1,133,993 88	32 80	34,573,000	1,780,000,000 00	1.94

* Abatements for 1933 are from September 1 to December 31, 1933.

VALUATION OF PROPERTY.

Rate of Taxation and the Number of Polls as Shown in the Assessment of Taxes in the City of Boston from 1815 to 1933, Both Years Inclusive.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Population.
1815...	\$33,231,100	\$18,507,000	\$14,724,100	\$9 00	6,368	
1816...	36,691,200	21,271,400	15,419,800	8 00	6,768	
1817...	38,542,100	22,068,500	16,473,600	8 00	6,593	
1818...	39,688,000	22,812,000	16,876,000	8 20	6,574	
1819...	39,708,700	23,207,300	16,801,400	8 00	6,314	
1820...	38,510,700	21,885,700	17,625,000	8 00	7,810	43,298
1821...	41,909,800	23,247,000	18,662,800	7 90	8,646	
1822...	42,140,200	23,364,400	18,775,800	7 30	8,800	
1823...	44,896,800	25,367,000	19,529,800	7 00	9,855	
1824...	49,843,800	27,303,800	22,540,000	8 50	10,897	
1825...	52,442,600	30,992,000	21,450,600	7 00	11,660	58,277
1826...	59,449,200	34,203,000	25,246,200	7 00	12,602	
1827...	65,858,400	36,061,400	29,797,000	7 00	12,442	
1828...	64,523,200	38,908,000	25,615,200	7 10	12,535	
1829...	61,068,000	36,953,800	24,114,200	7 90	13,495	
1830...	59,586,000	36,960,000	22,826,000	8 10	13,096	61,392
1831...	60,698,200	37,675,000	23,023,200	7 90	13,618	
1832...	67,514,400	39,145,200	28,369,200	8 20	14,184	
1833...	70,477,200	40,966,400	29,510,800	8 50	14,899	
1834...	74,805,800	43,140,600	31,665,200	9 40	15,136	
1835...	79,342,600	47,552,800	31,789,800	9 70	16,188	78,603
1836...	88,265,000	53,370,000	34,895,000	9 50	16,719	
1837...	89,583,800	56,311,600	33,272,200	10 00	17,182	
1838...	90,231,600	57,372,400	32,859,200	9 80	15,615	
1839...	91,826,400	58,577,800	33,248,600	11 30	16,561	
1840...	94,581,600	60,424,200	34,157,400	11 00	17,966	93,383
1841...	98,006,600	61,963,000	36,043,600	12 00	18,915	
1842...	106,723,700	65,499,900	41,223,800	5 70	19,636	
1843...	110,046,000	67,673,400	42,372,600	6 20	20,063	
1844...	118,450,300	72,048,000	46,402,300	6 00	22,339	

From 1815 to 1842, inclusive, poll tax assessed on all males above 16 years of age.

1843, poll tax assessed on all males between 20 and 70 years of age.

1844, and thereafter poll tax assessed on all males above 20 years of age.

Population — 1790, 18,320.

1810, 33,787.

— 1800, 24,937.

From 1815 to 1821, inclusive, valuations are for Town of Boston.

Valuation of Property.—Continued.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1845...	\$135,948,700	\$81,991,400	\$53,957,300	\$5 70	24,287	114,366
1846...	148,839,600	90,119,600	58,720,000	6 00	25,974	
1847...	162,360,400	97,764,500	64,595,900	6 00	27,008	
1848...	167,728,000	100,403,200	67,324,800	6 50	27,726	
1849...	174,188,200	102,827,500	71,352,700	6 50	28,363	
1850...	180,000,500	105,093,400	74,907,100	6 80	28,018	136,881
1851...	187,947,000	109,358,500	78,588,500	7 00	28,445	
1852...	187,680,000	110,699,200	76,980,800	6 40	28,983	
1853...	206,514,200	116,090,900	90,423,300	7 60	29,959	
1854...	227,013,200	127,730,200	99,283,000	9 20	31,130	
1855...	241,932,200	136,351,300	105,580,900	7 70	31,602	160,490
1856...	249,162,500	143,681,700	105,480,800	8 00	32,974	
1857...	258,111,900	149,713,800	108,398,100	9 30	33,162	
1858...	254,714,100	153,505,300	101,208,800	8 60	32,621	
1859...	263,429,000	158,410,900	105,018,200	9 70	33,456	
1860...	276,861,000	163,891,300	112,969,700	9 30	34,449	177,840
1861...	275,760,100	167,682,100	108,078,000	8 90	35,161	
1862...	276,217,000	163,638,000	112,579,000	10 50	34,159	
1863...	302,507,200	169,624,500	132,882,700	11 50	33,618	
1864...	332,449,900	182,072,300	150,377,600	13 50	32,832	
1865...	371,892,775	201,628,900	170,263,875	15 80	34,704	192,318
1866...	415,362,345	225,767,215	189,595,130	13 00	34,192	
1867...	444,946,100	250,587,700	194,358,400	15 50	35,772	
1868...	493,573,700	287,635,800	205,937,900	12 30	48,416	
1869...	549,511,600	332,051,900	217,459,700	13 70	51,195	
1870...	584,089,400	365,593,100	218,496,300	15 30	56,926	250,526
1871...	612,633,550	395,214,950	217,448,600	13 10	61,148	
1872...	682,724,300	443,283,450	239,440,850	11 70	67,221	
1873...	693,831,400	470,086,200	223,745,200	12 80	70,199	
1874...	798,755,050	554,200,150	244,554,900	15 60	84,684	
1875...	793,961,895	558,941,000	235,020,895	13 70	85,086	341,919
1876...	748,996,210	526,157,900	222,838,310	12 70	81,364	
1877...	686,840,586	481,407,200	205,433,386	13 10	86,007	
1878...	630,446,866	440,375,900	190,070,966	12 80	85,913	
1879...	613,322,692	428,777,000	184,545,692	12 50	89,452	
1880...	639,462,495	437,370,100	202,092,395	15 20	93,769	362,839

Valuation of Property.—Continued.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1881...	\$665,554,597	\$455,288,600	\$210,165,997	\$13 90	99,407	
1882...	672,497,962	467,704,150	204,793,812	15 10	102,594	
1883...	682,432,671	478,318,900	204,113,771	14 50	107,286	
1884...	682,656,658	488,130,600	194,526,058	17 00	110,481	
1885...	685,579,072	495,973,400	189,605,672	12 80	112,104	390,393
1886...	710,621,335	517,503,275	193,118,060	12 70	112,446	
1887...	747,642,517	547,171,175	200,471,342	13 40	115,603	
1888...	764,452,548	563,013,275	201,439,273	13 40	120,529	
1889...	795,433,744	593,799,975	201,633,769	12 90	123,335	
1890...	822,041,800	619,990,275	202,051,525	13 30	125,906	* 448,477
1891...	855,069,415	650,238,375	204,831,040	12 60	132,809	
1892...	893,975,704	680,279,875	213,695,829	12 90	136,375	
1893...	924,093,751	707,762,275	216,331,476	12 80	139,757	
1894...	928,109,042	723,743,850	204,365,192	12 80	139,789	
1895...	951,367,928	744,751,050	206,616,878	12 80	142,460	496,920
1896...	981,269,914	770,261,700	211,008,214	12 90	148,477	
1897...	1,012,582,209	803,860,550	208,721,659	13 00	154,654	
1898...	1,036,099,418	830,233,900	205,865,518	13 60	157,590	
1899...	1,089,736,252	866,809,700	222,926,552	13 10	161,401	
1900...	1,129,175,832	902,490,700	226,685,132	14 70	166,354	* 560,892
1901...	1,152,505,834	925,037,500	227,469,334	14 90	171,650	
1902...	1,191,274,616	957,496,900	233,777,716	14 80	171,516	
1903...	1,220,457,323	985,560,300	234,897,023	14 80	178,905	
1904...	1,236,953,362	1,006,122,900	230,830,662	15 20	181,437	
1905...	1,259,745,682	1,021,431,200	238,314,482	16 00	183,359	595,380
1906...	1,289,705,887	1,044,892,700	244,813,187	15 90	183,464	
1907...	1,313,471,556	1,070,864,700	242,606,856	15 90	184,983	
1908...	1,327,662,337	1,082,405,300	245,257,037	16 50	187,566	
1909...	1,347,948,227	1,092,602,000	255,346,227	16 50	189,539	
1910...	1,393,760,423	1,118,989,100	274,771,323	16 40	198,849	* 670,585
1911...	1,428,349,513	1,146,663,400	281,686,113	16 40	195,533	
1912...	1,481,819,920	1,186,474,900	295,345,020	16 40	202,422	
1913...	1,520,974,526	1,215,882,600	305,091,926	17 20	205,983	
1914...	1,541,351,409	1,237,448,500	303,902,909	17 50	206,815	
1915...	1,566,397,309	1,261,954,300	304,443,009	18 00	209,365	745,439
1916...	1,608,707,979	1,279,778,300	328,928,679	17 80	211,677	

* U. S. Census.

Valuation of Property.—Concluded.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1917...	\$1,467,166,143	\$1,304,620,800	\$162,545,343	\$17 70	209,913	
1918...	1,498,131,804	1,313,553,600	184,578,204	21 20	322,262	
1919...	1,528,151,078	1,329,290,100	198,860,978	23 60	226,533	
1920...	1,572,458,870	1,396,073,300	176,385,480	24 10	195,795	* 748,060
1921...	1,595,746,943	1,420,979,600	174,767,343	24 70	197,082	
1922...	1,677,709,706	1,501,628,400	176,031,306	24 70	232,918	
1923...	1,714,104,300	1,553,957,500	160,146,800	24 70	232,432	
1924...	1,808,590,698	1,632,740,100	175,850,598	24 70	238,487	
1925...	1,862,799,900	1,685,597,700	177,202,200	26 70	239,317	779,620
1926...	1,898,054,900	1,728,305,200	169,749,700	31 80	241,000	
1927...	1,928,821,700	1,761,237,200	167,584,500	30 00	240,767	
1928...	1,943,775,400	1,779,654,400	164,121,000	28 80	238,116	
1929...	1,953,231,000	1,806,316,200	146,914,800	28 00	237,937	
1930...	1,972,148,200	1,827,460,600	144,687,600	30 80	241,423	* 781,188
1931...	1,958,010,000	1,814,788,300	143,221,700	31 50	241,459	
1932...	1,890,005,000	1,753,824,300	136,180,700	35 50	239,798	
1933...	1,780,000,000	1,651,972,800	128,027,200	32 80	240,421	

* U. S. Census.

NOTE.— Prior to 1842 taxes were assessed on a basis of 50 per cent of true value. Custom discontinued in 1842 and thereafter.

The city of Roxbury was annexed January 6, 1868.
Valuation real estate \$18,265,400
" personal estate 8,286,300
" total \$26,551,700 said valuation
first taking effect as a part of Boston in 1868.
Population by state census of 1865 was 28,426.

The town of Dorchester was annexed January 3, 1870.
Valuation real estate \$12,826,200
" personal estate 7,489,500
" total \$20,315,700 said valuation
first taking effect as a part of Boston in 1870.
Population by state census of 1865 was 10,717.

The city of Charlestown was annexed January 5, 1874.
Valuation real estate \$26,016,100
" personal estate 9,273,582
" total \$35,289,682 said valuation
first taking effect as a part of Boston in 1874.
Population by United States census of 1870 was 28,323.

The town of West Roxbury was annexed January 5, 1874.
Valuation real estate \$16,254,350
" personal estate 5,894,250
" total \$22,148,600 said valuation
first taking effect as a part of Boston in 1874.
Population by United States census of 1870 was 8,686.

The town of Brighton was annexed January 5, 1874.

Valuation real estate	\$11,964,450
“ personal estate	2,584,081
“ total	<u>\$14,548,531</u> said valuation
first taking effect as a part of Boston in 1874.	
Population by United States census of 1870 was 4,967.	

The town of Hyde Park was annexed January 1, 1912.

Valuation real estate	\$13,088,575
“ personal estate	2,540,690
“ total	<u>\$15,629,265</u> said valuation
first taking effect as a part of Boston in 1912.	
Number of polls, 4,130.	
Population, United States census, 15,507.	

ANNUAL REPORT

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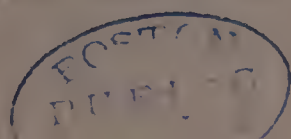
ASSESSING DEPARTMENT

FOR THE

YEAR 1934



CITY OF BOSTON
PRINTING DEPARTMENT
1935



ANNUAL REPORT

OF THE

ASSESSING DEPARTMENT

FOR THE

YEAR 1934



CITY OF BOSTON
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1935

Boston, Assessing Department
April 1, 1935



ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1934.

ASSESSORS' OFFICE, CITY HALL ANNEX,
BOSTON, MASS., January 1, 1935.

HON. FREDERICK W. MANSFIELD,
Mayor of the City of Boston.

SIR,—In accordance with the requirements of the existing ordinance, the Board of Assessors respectfully submits the following report:

TAX WARRANTS.

Warrants for the assessments of taxes in the City of Boston for the financial year commencing January 1, 1934, were received by the Board of Assessors as follows:

A state warrant for the proportion of the City of Boston of a state tax of \$10,000,000, as fixed by chapter 386, Acts of 1934	\$2,580,800 00
A state warrant for the proportion of the City of Boston of the expense of "building, maintenance, and operation of a system of sewage disposal for the Mystic and Charles River Valleys," as determined by chapter 439, Acts of 1889, and other acts relating thereto, North Metropolitan Sewerage Tax	55,940 68
A state warrant for the proportion of the City of Boston of the expense of a system of sewage disposal for the Neponset River Valley, chapter 406, Acts of 1895, and for the construction of a high level gravity sewer for the relief of the Charles and Neponset River Valleys, chapter 424, Acts of 1899, and any and all acts in addition and amendment thereto, South Metropolitan Sewerage Tax	433,441 59
<i>Carried forward</i>	<u>\$3,070,182 27</u>

<i>Brought forward</i>	\$3,070,182 27
A state warrant for metropolitan parks and boulevards , chapter 407, Acts of 1893, chapter 550, Acts 1896, chapter 464, Acts 1899	870,901 96
A state warrant for Charles River Basin under section 9, chapter 465, Acts 1903, and amendments	163,252 16
A state warrant for Charles River Basin under section 9, chapter 465, Acts 1903, as amended, section 2, chapter 402, Acts 1906, on account Bridge	25,974 95
A state warrant for Neponset River Bridge under chapter 300, General Acts for 1915, and all acts in addition thereto	8,523 53
A state warrant for Division of Metropolitan Planning within the Metropolitan District Commission under chapter 399, Acts 1923, and all acts in addition thereto and amendment thereof	8,007 57
A state warrant for Smoke Abatement , chapter 651, Acts 1910, as amended by chapter 301, Acts 1928	9,302 07
A state warrant for protection of Public Health in Neponset River Valley under chapter 655, Acts 1911,	3,376 17
A state warrant for Auditing Municipal Accounts under section 41, chapter 44, General Laws, and all acts in addition and amendment thereto	9,699 30
A state warrant for Care of Civil War Veterans , etc., chapter 340, Acts 1929	1,571 50
A state warrant for West Roxbury=Brookline Parkway , section 4, chapter 420, Acts 1930	5,247 65
A state warrant for Revere State Highway , sections 3 and 6, chapter 445, Acts 1931	54,315 53
A state warrant for Boston Elevated Railway Company, Rental Deficit, Boylston Street Subway , section 1, chapter 394, Acts 1930	186,798 61
A state warrant for Canterbury Street Highway , section 2, chapter 420, Acts of 1930	21,702 03
A state warrant for Ways in Malden, Braintree, Weymouth and Hingham under chapter 364, Acts 1929,	191 16
A state warrant for Boston Elevated Railway Company Deficit , chapter 159, Special Acts 1918	1,029,561 01
A state warrant for Mystic Bridge , chapter 36, Resolves of 1933	2,658 75
A state warrant for Metropolitan District Transportation , section 12, chapter 383, Acts of 1929	4,640 84
A state warrant for Municipal Relief , section 2, chapter 307, Acts of 1933	75 00
A state warrant for Charter Changes , chapter 23, Resolves of 1933	909 04
A county warrant for the tax of Suffolk County for county purposes [see section 53, chapter 12, R. L.]	3,392,340 39
A city warrant for the tax of City of Boston for city purposes [see section 53, chapter 12, R. L.]	49,366,491 54
A warrant for school expenses , chapter 206, Acts of 1919, and all acts in addition thereto	14,653,595 79
	<hr/>
	<u>\$72,889,318 82</u>

The Board of Assessors received a state warrant in accordance with the provisions of chapter 92, General Laws, and all acts in addition and amendment thereto entitled "An Act to Provide for a Metropolitan Water

Supply," amounting to \$3,134,977.47. This amount was not included in the amount upon which the rate of taxation was based, as the estimated income of the Water Division of the City of Boston was sufficient to meet the expenditure.

POLL TAX ASSESSMENT.

The number of polls recorded for assessment before August 1, 1934, and included in the estimate that determined the rate of taxation for the current year, was 240,916. Under the operation of the law providing for supplementary assessment of omitted male persons liable to assessment, there were added to the list 8,415 polls, making the total number of males assessed, 249,331.

VALUATION.

The valuation of the city as of the first day of April, 1934, determined by the assessors August 31, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$774,742,800 00	
Value of buildings	779,928,400 00	
Total value of real estate		\$1,554,671,200 00
Value of personal property	\$128,828,800 00	
Total value of personal estate		128,828,800 00
Total valuation		\$1,683,500,000 00
Assessments under the provisions of section 75 of chapter 59, General Laws, Real Estate		2,008,700 00
Assessments under the provisions of section 75 of chapter 59, General Laws, Personal Estate		381,700 00
The total valuation of the city upon which taxes were assessed for the financial year 1934, when all assessments were made, was		<u>\$1,685,890,400 00</u>

TAXABLE VALUATIONS.

<i>Real and personal estate by assessors' general assessment</i>	<i>\$1,683,500,000 00</i>	
<i>Real and personal estate by assessors' supplementary assessment</i>	<i>2,390,400 00</i>	
Total taxable valuation		<u><u>\$1,685,890,400 00</u></u>

To this amount may be properly added the intangible personal property and income assessed by the state and the personal property (except machinery) of Massachusetts and foreign corporations, also assessed by the state.

EXEMPT VALUATIONS.

<i>Real estate of the United States . . .</i>	\$74,608,400 00
<i>Real estate of the Commonwealth . . .</i>	55,683,000 00
<i>Real estate of the City of Boston . . .</i>	207,478,400 00
<i>Real estate of the town of Brookline . . .</i>	66,300 00
<i>Real estate of houses of religious wor- ship . . .</i>	35,239,400 00
<i>Real estate of charitable, scientific and literary corporations, including cemeteries, etc.</i>	95,754,400 00
<i>Personal property of charitable, scien- tific and literary corporations esti- mated, tangible</i>	16,500,000 00
<i>Personal property of charitable, scien- tific and literary corporations esti- mated, intangible</i>	47,000,000 00
Total exempt valuation	<u>\$532,329,900 00</u>

Total valuation as of April 1, 1934 \$2,218,220,300 00

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO
THE COLLECTOR.

The rate of taxation was determined by the assessors to be 3.71 per cent, or \$37.10 per \$1,000; of this rate \$2.99 was for state, \$1.85 for county, and \$32.26 for the city tax.

The land valuation of \$774,742,800 at \$37.10 per \$1,000 gave assessment amounting to	\$28,742,957 88
The buildings valuation of \$779,928,400 at \$37.10 per \$1,000 gave assessment amounting to	28,935,343 64
Total tax, real estate assessment	\$57,678,301 52
The personal estate valuation of \$128,828,800 at \$37.10 per \$1,000 gave assessment amounting to	4,779,548 48
The total valuation of \$1,683,500,000 at \$37.10 per \$1,000 gave a total property tax of	\$62,457,850 00
240,916 male polls, at \$2 each, amounted to	481,832 00
The taxes as determined by the assessors, when the rate for the year was fixed, and their list and warrant there- for was committed to the collector, aggregated	\$62,939,682 00
Supplementary assessments of omitted persons, 8,415 polls,	16,830 00
Supplementary assessments of omitted estates, added in accordance with the provisions of section 75, chapter 59, General Laws:	
\$2,008,700 real estate	74,522 77
\$381,700 personal estate	14,161 07
The total taxes committed to the collector for the financial year 1934 amounted to	<u>\$63,045,195 84</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massa-

chusetts under the provisions of chapter 12, section 12, of Revised Laws, amended chapter 161, Acts 1903, the sum of \$11,271.35 on account of Chestnut Hill reservoir; and \$39,391.04 for reimbursement for state-owned land. Also that there was due from the town of Brookline, under the same provisions of law, the sum of \$63.07 on account of Brookline water supply.

Also that there was due under the provisions of chapter 59, section 8, General Laws, the sum of \$11,993.87, being an excise tax on persons owning ships and vessels.

RECAPITULATION.— 1934.

Assessors' Valuation of the Real and Personal Estates and Number
Assessed Thereon, as of the First Day of April in the

WARDS.	Polls.	Valuation Real Estate.	Valuation Personal Estate.	Total Valuation.
1.....	17,289	\$42,786,900	\$1,068,700	\$43,855,600
2.....	9,024	42,410,100	1,475,600	43,885,700
3.....	20,380	553,273,500	74,866,700	628,140,200
4.....	11,487	96,036,900	1,168,400	97,205,300
5.....	9,424	191,346,100	35,168,800	226,514,900
6.....	10,213	78,832,200	4,796,300	83,628,500
7.....	9,413	24,707,500	679,400	25,386,900
8.....	9,035	29,307,100	954,400	30,261,500
9.....	10,851	28,932,700	655,300	29,588,000
10.....	8,552	20,447,500	659,500	21,107,000
11.....	8,742	26,096,600	659,700	26,756,300
12.....	11,280	35,018,700	306,600	35,325,300
13.....	8,359	23,496,300	300,600	23,796,900
14.....	16,139	45,120,900	356,700	45,477,600
15.....	7,980	21,814,200	299,200	22,113,400
16.....	10,317	32,781,100	302,400	33,083,500
17.....	9,512	32,582,600	1,086,500	33,669,100
18.....	12,987	42,218,700	1,603,300	43,822,000
19.....	8,601	34,143,300	507,200	34,650,500
20.....	10,865	45,711,900	354,200	46,066,100
21.....	10,811	69,315,400	921,200	70,236,600
22.....	9,655	38,291,000	638,100	38,929,100
Totals.....	240,916	\$1,554,671,200	\$128,828,800	\$1,683,500,000

RECAPITULATION.— 1934.

of Polls in Each of the Twenty-two Wards of the City and the Taxes
Year 1934. Rate, \$37.10 per \$1,000. Original Assessments.

Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax, Polls and Property.	WARDS.
\$34,578	\$1,587,393 99	\$39,648 77	\$1,661,620 76	.....1
18,048	1,573,414 71	54,744 76	1,646,207 47	.....2
40,760	20,526,446 85	2,777,554 57	23,344,761 42	.....3
22,974	3,562,968 99	43,347 64	3,629,290 63	.....4
18,848	7,098,940 31	1,304,762 48	8,422,550 79	.....5
20,426	2,924,674 62	177,942 73	3,123,043 35	.....6
18,826	916,648 25	25,205 74	960,679 99	.....7
18,070	1,087,293 41	35,408 24	1,140,771 65	.....8
21,702	1,073,403 17	24,311 63	1,119,416 80	.....9
17,104	758,602 25	24,467 45	800,173 70	.....10
17,484	968,183 86	24,474 87	1,010,142 73	.....11
22,560	1,299,193 77	11,374 86	1,333,128 63	.....12
16,718	871,712 73	11,152 26	899,582 99	.....13
32,278	1,673,985 39	13,233 57	1,719,496 96	.....14
15,960	809,306 82	11,100 32	836,367 14	.....15
20,634	1,216,178 81	11,219 04	1,248,031 85	.....16
19 024	1,208,814 46	40,309 15	1,268,147 61	.....17
25,974	1,566,313 77	59,482 43	1,651,770 20	.....18
17,202	1,266,716 43	18,817 12	1,302,735 55	.....19
21,730	1,695,911 49	13,140 82	1,730,782 31	.....20
21,622	2,571,601 34	34,176 52	2,627,399 86	.....21
19,310	1,420,596 10	23,673 51	1,463,579 61	.....22
\$481,832	\$57,678,301 52	\$4,779,548 48	\$62,939,682 00	Totals

Detail of All Exempt Property, 1934.

	Valuation.	Feet of Land.	Value Land.	Value Building.
United States of America	\$74,608,400	26,303,556	\$33,442,100	\$41,166,300
Commonwealth of Massachusetts	55,683,000	88,876,118	36,652,000	19,031,000
City of Boston*:				
Schools	55,127,500	13,408,731	8,004,000	47,123,500
Fire Department	3,828,600	1,034,903	1,179,900	2,648,700
City Hall and Annex	4,200,000	40,803	3,060,200	1,139,800
Parks and Playgrounds	78,906,200	87,839,867	75,514,800	3,391,400
Libraries	5,287,500	316,161	2,383,700	2,903,800
Miscellaneous	60,128,600	45,750,828	28,934,900	31,193,700
Benevolent	35,000,100	8,289,783	9,042,700	25,957,400
Charitable	8,126,400	17,178,028	2,723,500	5,402,900
Literary	42,957,200	18,801,100	13,826,400	29,130,800
Scientific	1,950,000	87,680	1,856,500	93,500
Agricultural	745,000	22,500	585,000	160,000
Military and Veterans	725,500	95,828	412,100	313,400
Churches	35,239,400	7,531,078	15,447,200	19,792,200
Temperance	5,000			5,000
Cemeteries	1,396,200	32,845,141	1,124,300	271,900
Old South Church (Acts of 1877)	1,808,700	10,525	1,752,700	56,000
Farm School Holdings	52,200	1,322	41,000	11,200
Harvard College (Colonial Grant)	370,000	3,364	336,400	33,600
Town of Brookline	66,300	1,918,981	15,300	51,000
Trustee of Lotta M. Crabtree Estate (Acts of 1929)	1,590,000	18,416	1,280,200	309,800
Railroad Locations	906,800	128,179	879,000	27,800
American National Red Cross (Acts of 1930)	55,000	3,860	27,000	28,000
Totals	\$468,763,600	350,506,752	\$238,520,900	\$230,242,700
* City of Boston	\$207,478,400	148,391,293	\$119,077,500	\$88,400,900

GAIN AND LOSS, REAL, PERSONAL, AND POLLS BY WARDS.

1934 Compared with 1933.

WARD.	Loss, Real.	Gain, Personal.	Total Real and Personal.	Gain, Polls.	Description of Wards by Districts.
1.....	Loss \$2,817,700	Loss \$181,100	Loss \$2,998,800	Gain 131	Ward 1. East Boston.
2.....	" 1,252,600	" 89,400	" 1,342,000	Loss 39	Ward 2. Charlestown.
3.....	" 38,004,500	Gain 277,400	" 37,727,100	" 796	Ward 3. Boston Proper.
4.....	" 5,843,600	" 31,000	" 5,812,600	Gain 490	Ward 4. Back Bay, South.
5.....	" 16,171,400	Loss 114,300	" 16,285,700	" 359	Ward 5. Back Bay.
6.....	" 4,556,400	Gain 850,100	" 3,706,300	Loss 224	Ward 6. South Boston, North.
7.....	" 634,300	" 90,400	" 543,900	" 32	Ward 7. South Boston, South.
8.....	" 1,110,000	Loss 121,200	" 1,231,200	" 123	Ward 8. Roxbury, East; and South End.
9.....	" 3,042,600	" 19,500	" 3,062,100	" 325	Ward 9. Roxbury, Central.
10.....	" 1,608,600	Gain 146,500	" 1,462,100	Gain 289	Ward 10. Roxbury, West.
11.....	" 858,300	" 23,600	" 834,700	Loss 82	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	" 2,564,900	" 28,100	" 2,536,800	Gain 231	Ward 12. Roxbury, East.
13.....	" 777,100	" 20,500	" 756,600	Loss 145	Ward 13. Dorchester and Savin Hill.
14.....	" 3,112,800	" 6,400	" 3,106,400	Gain 88	Ward 14. Dorchester, West.
15.....	" 285,900	Loss 200	" 286,100	" 12	Ward 15. Dorchester, North Central.
16.....	" 1,060,800	" 37,200	" 1,098,000	" 25	Ward 16. Dorchester, South.
17.....	" 1,844,300	" 2,000	" 1,846,300	Loss 158	Ward 17. Dorchester Center.
18.....	" 1,244,000	" 142,300	" 1,386,300	Gain 144	Ward 18. Hyde Park and Mattapan.
19.....	" 1,154,000	" 31,700	" 1,185,700	Loss 76	Ward 19. Jamaica Plain.
20.....	" 2,121,300	Gain 8,800	" 2,112,500	Gain 255	Ward 20. West Roxbury — Roslindale.
21.....	" 5,746,200	" 51,000	" 5,695,200	" 577	Ward 21. Brighton, South.
22.....	" 1,490,300	" 6,700	" 1,483,600	Loss 106	Ward 22. Brighton, North.
Totals.....	Net Loss \$97,301,600	Net Gain \$801,600	Net Loss \$96,500,000	Net Gain 495	

Total Valuation 1934 Compared with 1933.

		Valuation Land.	Valuation Buildings.	Total.
1934	. . .	\$774,742,800	\$779,928,400	\$1,554,671,200
1933	. . .	803,035,900	848,936,900	1,651,972,800
Loss	. . .	\$28,293,100	\$69,008,500	\$97,301,600

		Valuation Real Estate.	Valuation Personal.	Total.
1934	. . .	\$1,554,671,200	\$128,828,800	\$1,683,500,000
1933	. . .	1,651,972,800	128,027,200	1,780,000,000
Loss	. . .	\$97,301,600	Gain \$801,600	Loss \$96,500,000

			Rate per Thousand.	
			1933.	1934.
State tax	. . .	\$5,042,192 20	State tax . . . \$2 87	\$2 99
County tax	. . .	3,123,721 73	County tax . . . 1 68	1 85
City tax	. . .	54,291,936 07	City tax . . . 28 25	32 26
Total Warrant,		\$62,457,850 00	Rate per \$1,000	\$32 80 \$37 10

		Polls.
1933	. . .	240,421
1934	. . .	240,916
Gain	. . .	495

DIVISION OF CITY RATE.

	1934.	1933.	
Schools	\$8 01	\$6 75—Increase	\$1 26
City tax other than schools	24 25	21 50—Increase	2 75
Rate declared August 31, 1934	\$32 26	\$28 25	

Detail of State Assessments.

State Warrant	\$2,580,800 00
Metropolitan Assessments	489,382 27
Metropolitan Parks	870,901 96
Charles River Basin	189,227 11
Municipal Auditing	9,699 30
Smoke Abatement	9,302 07
Neponset River Bridge	8,523 53
Neponset River Valley (Health)	3,376 17
Metropolitan Planning	8,007 57
Metropolitan District Transportation	4,640 84
Canterbury Street (Highway)	21,702 03
Revere State Highway	54,315 53
West Roxbury-Brookline Parkway	5,247 65
Mystic Bridge	2,658 75
Miscellaneous	2,746 70
Boston Elevated Deficit	1,029,561 01
Boston Elevated (Rentals Deficit)	186,798 61
	<u>\$5,476,891 10</u>

Detail of General Appropriations.

Schools	\$15,630,619 84
Public Works	6,121,664 57
Interest on City Debt Proper	4,302,780 00
Serial Debt	7,255,601 24
Sinking Funds	131,856 00
Police Department	5,066,000 00
Fire Department	3,834,167 92
Hospital Department	3,481,821 45
Health Department	829,230 00
Public Welfare Department	9,215,189 50
Park Department	1,279,469 50
Public Library	1,099,984 00
Institutions Department	1,090,193 71
Soldiers' Relief	977,612 27
Pension Accumulation Fund	1,599,441 00
Tunnel Bonds, Interest	22,750 00
General Purposes	3,058,730 38
Total	<hr/> \$64,997,111 38
County Expenses	3,392,340 39
Total	<hr/> \$68,389,451 77
Amount of State Warrants	5,476,891 10
Total	<hr/> <u>\$73,866,342 87</u>

Rate declared August 31, 1934.

DETAILED CHART.

WARRANTS AND APPROPRIATIONS.	1933.	1934.
City Maintenance Requirements within the Appropriation or Tax Limit.....	\$36,750,000 00	\$36,054,063 30
County Maintenance Requirements.....	3,316,775 46	3,239,965 22
City Debt Requirements.....	9,955,142 85	11,690,237 24
County Debt Requirements.....	157,965 50	152,375 17
School Maintenance Requirements.....	15,105,207 08	15,140,927 59
Land and Buildings for Schools.....	124,938 56	489,692 25
Pension Accumulation Fund.....	1,643,126 00	1,599,441 00
State Tax and Assessments.....	2,352,725 28	2,602,356 91
Metropolitan District Assessments.....	1,655,812 70	1,658,174 57
Boston Elevated Assessments.....	1,922,210 63	1,216,359 62
Dillaway House, Restoration of.....	10,000 00	.....
Sumner Tunnel Bonds, Series B, Interest.....	.....	22,750 00
Total Warrants and Appropriations.....	<u>\$72,993,904 06</u>	<u>\$73,866,342 87</u>
CREDITS AND DEDUCTIONS.		
Estimated Ordinary City Revenue.....	\$3,875,000 00	\$5,010,400 00
Corporation Tax.....	1,942,314 24	2,013,475 36
Share of State Income Tax.....	2,372,887 18	3,221,688 72
School Surplus and Estimated Income.....	1,275,293 61	977,024 05
Auto Excise Tax.....	450,000 00	400,000 00
Poll Tax.....	480,842 00	481,832 00
Federal Welfare Relief Grants.....	1,994,457 31	1,050,042 56
Municipal Relief Loan (Chapter 307, Acts of 1933).....	3,500,000 00	.....
Reimbursement for State Owned Lands.....	38,667 93	39,391 04
Total Credits and Deductions.....	<u>\$15,929,462 27</u>	<u>\$13,193,853 73</u>
Net Requirements before adding Overlay.....	\$57,064,441 79	\$60,672,489 14
Overlay.....	2½% 1,426,611 04	3% 1,785,360 86
Total Amount to be raised by Taxation.....	<u>\$58,491,052 83</u>	<u>\$62,457,850 00</u>
Assessed Valuation.....	<u>\$1,780,000,000 00</u>	<u>\$1,683,500,000 00</u>
Tax Rate.....	<u>\$32 80</u>	<u>\$37 10</u>

Supplementary Assessments of Polls and Omitted Estates in Each of the
Twenty-two Wards of the City, and the Taxes Assessed Thereon as of
the First Day of April in the Year 1934. Rate, \$37.10 per \$1,000.

WARDS.	Polls.	Valuation Real Estate.	Valuation Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1.....	500	.....	.....	\$1,000	.....	.....	\$1,000 00
2.....	322	.....	.....	644	.....	.....	644 00
3.....	1,436	\$477,000	\$99,900	2,872	\$17,696 70	\$3,706 29	24,274 99
4.....	476	368,000	1,300	952	13,652 80	48 23	14,653 03
5.....	438	828,600	41,900	876	30,741 06	1,554 49	33,171 55
6.....	317	.....	159,000	634	.....	5,898 90	6,532 90
7.....	259	.....	.....	518	.....	.....	518 00
8.....	348	.....	36,200	696	.....	1,343 20	2,039 02
9.....	631	.....	800	1,262	.....	29 68	1,291 68
10.....	337	.....	2,000	674	.....	74 02	748 20
11.....	273	.....	.....	546	.....	.....	546 00
12.....	474	.....	5,600	948	.....	207 76	1,155 76
13.....	219	.....	.....	438	.....	.....	438 00
14.....	523	.....	.....	1,046	.....	.....	1,046 00
15.....	191	.....	.....	382	.....	.....	382 00
16.....	237	4,700	.....	474	174 37	.....	648 37
17.....	232	.....	.....	464	.....	.....	464 00
18.....	215	.....	30,000	430	.....	1,113 00	1,543 00
19.....	188	.....	.....	376	.....	.....	376 00
20.....	143	.....	.....	286	.....	.....	286 00
21.....	409	330,400	4,000	818	12,257 84	148 40	13,224 24
22.....	247	.....	1,000	494	.....	37 10	531 10
Totals...	8,415	\$2,008,700	\$381,700	\$16,830	\$74,522 77	\$14,161 07	\$105,513 84

Valuation of Taxable Land and Buildings, by Wards, 1934.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$15,896,600	\$26,890,300	\$42,786,900
2.....	20,233,900	22,176,200	42,410,100
3.....	390,166,400	163,107,100	553,273,500
4.....	50,498,200	45,538,700	96,036,900
5.....	102,545,800	88,800,300	191,346,100
6.....	36,823,100	42,009,100	78,832,200
7.....	8,885,400	15,822,100	24,707,500
8.....	14,098,000	15,209,100	29,307,100
9.....	14,849,500	14,083,200	28,932,700
10.....	5,427,000	15,020,500	20,447,500
11.....	7,342,300	18,754,300	26,096,600
12.....	9,095,400	25,923,300	35,018,700
13.....	6,875,800	16,620,500	23,496,300
14.....	9,507,400	35,613,500	45,120,900
15.....	4,673,800	17,140,400	21,814,200
16.....	7,921,100	24,860,000	32,781,100
17.....	8,221,400	24,361,200	32,582,600
18.....	11,128,200	31,090,500	42,218,700
19.....	9,758,100	24,385,200	34,143,300
20.....	10,062,400	35,649,500	45,711,900
21.....	20,884,000	48,431,400	69,315,400
22.....	9,849,000	28,442,000	38,291,000
Totals.....	\$774,742,800	\$779,928,400	\$1,554,671,200

Valuation of Property of the United States of America, 1934.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$1,445,800	\$8,778,400	\$10,224,200
2.....	13,226,500	7,983,500	21,210,000
3.....	8,293,000	6,672,200	14,965,200
6.....	10,476,800	17,732,200	28,209,000
Totals.....	\$33,442,100	\$41,166,300	\$74,608,400

Valuation of Property of the Commonwealth of Massachusetts,
1934.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$4,349,700	\$1,332,900	\$5,682,600
2.....	705,600	845,700	1,551,300
3.....	1,588,600	1,788,800	3,377,400
4.....	342,100	1,115,600	1,457,700
5.....	11,264,900	5,190,000	16,454,900
6.....	14,252,100	3,533,600	17,785,700
8.....	293,200	200,000	493,200
10.....	48,900	600,000	648,900
13.....	47,200	4,500	51,700
14.....	974,100	2,763,300	3,737,400
16.....	115,000	.....	115,000
17.....	36,000	.....	36,000
18.....	260,700	81,800	342,500
20.....	241,700	71,500	313,200
21.....	1,411,000	1,431,300	2,842,300
22.....	721,200	72,000	793,200
Totals.....	\$36,652,000	\$19,031,000	\$55,683,000

Valuation of City Property, 1934.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$3,648,200	\$9,261,700	\$12,909,900
2.....	1,435,800	2,216,100	3,651,900
3.....	20,630,200	14,380,800	35,011,000
4.....	6,288,300	7,594,100	13,882,400
5.....	67,097,000	1,405,700	68,502,700
6.....	1,130,100	2,164,000	3,294,100
7.....	2,333,000	2,616,200	4,949,200
8.....	2,428,000	10,667,200	13,095,200
9.....	1,462,400	1,885,700	3,348,100
10.....	1,234,800	751,000	1,985,800
11.....	417,600	988,400	1,406,000
12.....	2,439,300	7,745,000	10,184,300
13.....	603,400	1,644,200	2,247,600
14.....	812,100	3,364,000	4,176,100
15.....	375,900	1,344,000	1,719,900
16.....	1,032,500	1,824,100	2,856,600
17.....	592,600	4,267,400	4,860,000
18.....	1,393,700	4,579,200	5,972,900
19.....	1,465,900	3,350,400	4,816,300
20.....	571,800	1,928,000	2,499,800
21.....	1,136,400	2,235,200	3,371,600
22.....	548,500	2,188,500	2,737,000
Totals.....	\$119,077,500	\$88,400,900	\$207,478,400

Valuation of Church Property, 1934.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$146,900	\$789,700	\$936,600
2.....	113,600	285,100	398,700
3.....	6,008,800	1,339,600	7,348,400
4.....	2,500,300	3,594,400	6,094,700
5.....	3,471,300	1,619,800	5,091,100
6.....	162,900	560,200	723,100
7.....	149,400	290,000	439,400
8.....	337,300	814,200	1,151,500
9.....	475,900	512,200	988,100
10.....	140,000	787,300	927,300
11.....	87,600	394,200	481,800
12.....	410,800	2,195,200	2,606,000
13.....	236,700	628,800	865,500
14.....	51,600	381,400	433,000
15.....	61,000	397,200	458,200
16.....	97,100	481,200	578,300
17.....	173,000	650,500	823,500
18.....	160,800	886,600	1,047,400
19.....	138,600	532,400	671,000
20.....	86,100	655,800	741,900
21.....	233,300	831,100	1,064,400
22.....	204,200	1,165,300	1,369,500
Totals.....	\$15,447,200	\$19,792,200	\$35,239,400

Valuation of Property, Charitable, Literary, Benevolent Institutions, etc.,* Including Cemeteries, 1934.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$797,300	\$532,300	\$1,329,600
2.....	213,400	1,165,900	1,379,300
3.....	8,779,400	7,604,700	16,384,100
4.....	9,729,900	22,681,000	32,410,900
5.....	5,848,900	3,279,700	9,128,600
6.....	144,800	763,900	908,700
7.....	79,500	665,200	744,700
8.....	702,100	2,268,300	2,970,400
9.....	353,300	576,600	929,900
10.....	849,900	3,427,500	4,277,400
11.....	493,100	1,539,600	2,032,700
12.....	103,700	380,500	484,200
13.....	66,000	567,200	633,200
14.....	100,600	231,500	332,100
15.....	51,900	216,000	267,900
16.....	332,800	971,900	1,304,700
17.....	204,100	677,800	881,900
18.....	242,900	416,700	659,600
19.....	768,900	1,553,400	2,322,300
20.....	225,000	539,100	764,100
21.....	930,800	1,726,000	2,656,800
22.....	2,883,800	10,067,500	12,951,300
Totals.....	\$33,902,100	\$61,852,300	\$95,754,400

* Includes all exempt property except those separately tabulated.

Valuation of Exempt Property by Wards, 1934.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$10,387,900	\$20,695,000	\$31,082,900
2.....	15,694,900	12,496,300	28,191,200
3.....	45,300,000	31,786,100	77,086,100
4.....	18,860,600	34,985,100	53,845,700
5.....	87,682,100	11,495,200	99,177,300
6.....	26,166,700	24,753,900	50,920,600
7.....	2,561,900	3,571,400	6,133,300
8.....	3,760,600	13,949,700	17,710,300
9.....	2,291,600	2,974,500	5,266,100
10.....	2,273,600	5,565,800	7,839,400
11.....	998,300	2,922,200	3,920,500
12.....	2,953,800	10,320,700	13,274,500
13.....	953,300	2,844,700	3,798,000
14.....	1,938,400	6,740,200	8,678,600
15.....	488,800	1,957,200	2,446,000
16.....	1,577 400	3,277,200	4,854,600
17.....	1,005,700	5,595,700	6,601,400
18.....	2,058,100	5,964,300	8,022,400
19.....	2,373,400	5,436,200	7,809,600
20.....	1,124,600	3,194,400	4,319,000
21.....	3,711,500	6,223,600	9,935,100
22.....	4,357,700	13,493,300	17,851,000
Totals.....	\$238,520,900	\$230,242,700	\$468,763,600

**Comparison of Assessed Valuation of All Exempt Property in the
City of Boston for the Years 1911 to 1934.**

YEARS.	Value Land.	Value Buildings.	Total Value.
1911.....	\$144,204,800	\$80,796,400	\$225,001,200
1912.....	151,338,400	90,463,100	241,801,500
1913.....	155,715,200	95,727,000	251,442,200
1914.....	158,155,500	101,026,500	259,182,000
1915.....	159,860,400	104,966,600	264,827,000
1916.....	160,630,800	109,450,100	270,080,900
1917.....	162,053,400	112,348,700	274,402,100
1918.....	165,382,500	117,185,700	282,568,200
1919.....	175,138,000	131,863,600	307,001,600
1920.....	185,755,600	134,479,600	320,235,200
1921.....	190,206,200	136,464,200	326,670,400
1922.....	194,245,000	140,369,400	334,614,400
1923.....	196,491,100	145,959,700	342,450,800
1924.....	204,580,200	150,971,200	355,551,400
1925.....	207,751,900	157,532,300	365,284,200
1926.....	208,340,700	167,583,700	375,924,400
1927.....	216,020,700	180,910,200	396,930,900
1928.....	220,494,800	190,696,400	411,191,200
1929.....	225,257,300	195,664,600	420,921,900
1930.....	231,214,400	206,132,100	437,346,500
1931.....	238,071,600	212,801,700	450,873,300
1932.....	239,412,100	220,437,300	459,849,400
1933.....	240,974,700	228,864,100	469,838,800
1934.....	238,520,900	230,242,700	468,763,600

Table Showing Valuations, Land and Buildings for
Twenty-five Years, 1910-1934.

YEAR.	Value Land.	Value Buildings.	Total Value.
1934.....	\$774,742,800	\$779,928,400	\$1,554,671,200
1933.....	803,035,900	848,936,900	1,651,972,800
1932.....	862,511,300	891,313,000	1,753,824,300
1931.....	882,010,500	932,777,800	1,814,788,300
1930.....	889,598,200	937,862,400	1,827,460,600
1929.....	887,040,400	919,275,800	1,806,316,200
1928.....	871,296,500	908,357,900	1,779,654,400
1927.....	886,412,900	874,824,300	1,761,237,200
1926.....	887,490,900	840,814,300	1,728,305,200
1925.....	885,600,700	799,997,000	1,685,597,700
1924.....	876,899,700	755,840,400	1,632,740,100
1923.....	853,304,200	700,653,300	1,553,957,500
1922.....	840,918,400	660,710,000	1,501,628,400
1921.....	799,804,700	621,174,900	1,420,979,600
1920.....	791,199,100	604,874,200	1,396,073,300
1919.....	758,944,900	570,345,200	1,329,290,100
1918.....	748,962,500	564,591,100	1,313,553,600
1917.....	742,002,400	562,618,400	1,304,620,800
1916.....	739,533,900	540,244,400	1,279,778,300
1915.....	733,387,300	528,567,000	1,261,954,300
1914.....	722,736,200	514,712,300	1,237,448,500
1913.....	716,435,800	499,446,800	1,215,882,600
1912.....	701,665,900	484,809,000	1,186,474,900
1911.....	685,483,800	461,179,600	1,146,663,400
1910.....	672,106,200	446,882,900	1,118,989,100

ABATEMENTS.

The amount of abatements from all the foregoing assessments to December 31, 1934, was:

Polls	\$3,802 00
Real estate	460,834 93
Personal estate	27,153 49
Total	<u>\$491,790 42</u>

BOARD OF TAX APPEALS.

Reduction in Valuation Made by Decision January 1, 1934,
to December 31, 1934.

TAX LEVY YEAR.	Valuation Reduced.	Amount of Tax.
1930.....	\$26,500	\$816 20
1931.....	1,774,600	55,899 90
1932.....	2,037,850	72,343 68
1933.....	279,000	9,151 20
	\$4,117,950	\$138,210 98

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS.

In accordance with the requirements of section 4 of chapter 5 of the Revised Ordinances of 1914, we herewith include a statement of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

YEAR.	Valuations.	Abatements.
1932 *	\$1,915,656,500	\$99,026,300
1933 *	1,801,028,200	74,494,900
1934 *	1,705,033,900	13,318,900
Totals	\$5,421,718,600	\$186,840,100
Less abatements	186,840,100	
	\$5,234,878,500	

divided by 3 gives \$1,744,959,500 — average valuation for three years less abatements.

* Includes valuation of motor vehicles as provided by chapter 379, Acts of 1928, section 2 (chapter 60A), and as amended by chapter 244, section 3, Acts of 1930.

AVERAGE VALUATIONS USED, FINANCIAL YEARS
1903-04 TO 1935.

Financial Year.	Basis, Three Years.
1903-04	\$1,148,529,060 88
1904-05	1,179,368,057 95
1905-06	1,206,644,267 16
1906-07	1,229,429,222 11
1907-08	1,252,810,110 13
1908-09	1,277,830,274 99
1909-10	1,300,863,960 58
1910-11	1,323,892,973 85
1911-12	1,355,416,829 54
1912-13	1,403,848,440 88
1913-14	1,440,255,253 33
1914-15	1,477,087,258 47
1915-16	1,510,758,818 50
1916-17	1,538,020,714 54
1917-18	1,568,290,365 69
1918-19	1,541,597,610 68
1919-20	1,518,938,942 75
1920-21	1,490,343,142 57
1921-22	1,526,365,954 67
1922-23	1,557,388,410 46
1923-24	1,606,575,806 95
1924-25	1,651,200,431 88
1925-26	1,720,250,701 60
1926	1,780,945,466 16
1927	1,841,057,566 16
1928	1,882,009,566 67
1929	1,909,255,300 00
1930	1,948,731,046 00
1931	1,973,091,133 33
1932	1,984,506,400 00
1933	1,945,584,733 33
1934	1,843,744,900 00
1935	1,744,959,500 00

NOTE.— Commencing 1926 the financial year begins on January 1.

TAXATION OF CORPORATE PROPERTY.

The assessors, in July, 1934, returned to the Tax Commissioner of the Commonwealth the names of 3,377 Massachusetts corporations located in Boston, “ . . . with the value thereof,” amounting to —

Real estate, 1,085.	Valuation	\$387,722,600
Machinery, 2,292.	Valuation	100,506,800
Total		<u>\$488,229,400</u>

The number of foreign corporations registered was 868. Value thereof, amounting to —

Real estate, 120.	Valuation	\$45,132,600
Machinery, 748.	Valuation	5,203,300
Total		<u>\$50,335,900</u>

MOTOR VEHICLE EXCISE TAX.

The motor vehicle excise tax was originally created by the passage of chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise tax should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law, which became chapter 60A of the General Laws, was amended April 23, 1930, by the passage of chapter 244 of the Acts of 1930.

The tax is levied at an average State rate and valuations at which these vehicles are assessed are determined by the Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

The number of motor vehicles assessed in the 1934 levy was 90,785. The total amount of the tax levied was \$606,561.91, at the State rate of \$32.14 per thousand.

SPECIAL ASSESSMENTS.

Street, Sewer and Sidewalk Assessments.

Under the operation of the existing laws the following amounts were certified to the assessors by the City Collector as remaining unpaid one year after the date of assessment:

Assessments under chapter 521, Acts 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into ten equal parts, with interest, said interest being figured thirty days from date of assessment	\$316,575 20
Assessment under chapter 450, Acts 1889, as amended by chapter 371, Acts 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers, which were divided into ten parts, each part being 10 per cent of total, with interest, said interest being figured thirty days from date of assessment	76,834 77
Assessment under chapter 437, Acts of 1893, as amended by chapter 269, Acts of 1916, "In relation to Sidewalks," which were divided into five parts, each part being 20 per cent of total, with interest, said interest being figured thirty days from date of assessment	43,165 59
Total	<u>\$436,575 56</u>

The several assessments were duly apportioned and bills issued for the sum of the required per cent with interest.

GYPSY MOTHS.

Under the provisions of chapter 381, Acts of 1905, amended by chapter 268, Acts of 1906, and chapter 521, Acts of 1907, the Board of Assessors was notified by the chairman of the Park and Recreation Commissioners of the amount of assessments due for the suppression of gypsy and brown-tail moths.

The Board of Assessors duly assessed the sum of \$6,176.

STREET RAILWAY ASSESSMENTS.

Chapter 138, General Acts of 1928, provides that commutation or excise tax assessed under provisions of sections 62 and 65 of chapter 63 of the General Laws are hereby repealed.

There was also credited to the City of Boston by the treasurer of the Commonwealth the sum of \$174.42, being the city's share of franchise tax on street railways under chapter 14 of the Revised Laws.

RECEIPTS AND EXPENDITURES.

The appropriation and transfer	\$273,455 75
The expenditures for the financial year for salaries, compensation of assistant assessors, clerk hire, books, stationery and incidentals are as follows:	
A. Personal Service	\$234,150 35
B. Service other than Personal	17,501 60
C. Equipment	593 93
D. Supplies, etc.	14,345 47
	<hr/>
	266,591 35
Balance unexpended	<hr/>
	\$6,864 40

SPECIAL APPROPRIATION.

E. R. A. Supplies	\$6,000 00
Expended	4,851 08
	<hr/>
Balance unexpended	<hr/>
	\$1,148 92

Respectfully submitted,

EDWARD T. KELLY, *Chairman,*
TIMOTHY W. MURPHY,
MICHAEL J. BROPHY,
Assessors of the City of Boston.

Assessors.

April 1, 1934.

EDWARD T. KELLY, *Chairman.*TIMOTHY W. MURPHY, *Secretary.*

DAVID B. SHAW.

Deputy Assessors.

WILLIAM H. CUDDY.

JOHN M. HAYES.

JAMES H. PHELAN.

FRED E. BOLTON.

Chief Clerk.— DANIEL F. RYAN.

District.	Ward.	Part.	First Assistant Assessors.	District.	Ward.	Part.	First Assistant Assessors.
1	1	1	Frederick A. Robinson.	25	9	....	Frederick F. Smith.
2	1	2	Lucian J. Priest.	26	10	....	Frank J. McFarland.
3	2	1	Maurice J. Power.	27	11	....	George A. Maloney.
4	2	2	Francis T. Keefe.	28	12	1	John J. Butler.
5	3	1	Warren F. Freeman, Jr.	29	12	2	James J. Byrne.
6	3	2	Henry T. Hartmere.	30	13	....	Philip E. Conroy.
7	3	3	Arthur C. Quincy.	31	14	1	Frank H. Whelan.
8	3	4	Thomas H. Dacey.	32	14	2	Thomas J. Murphy.
9	3	5	Fred W. Burleigh.	33	15	....	Matthew H. Doyle.
10	3	6	Jacob Rosenberg.	34	16	1	John J. Dailey.
11	3	7	Arthur W. Smith.	35	16	2	James F. Eagan.
12	3	8	Michael J. Brophy.	36	17	....	Matthew J. Peters.
13	3	9	Adolph H. Brauneis.	37	18	1	Thomas P. O'Connor.
14	3	10	John J. Chapman.	38	18	2	Richard F. Pierce.
15	3	11	John M. Machugh.	39	18	3	Leonard W. Dolan.
16	4	1	Edward L. Hopkins.	40	19	1	Edmund G. White.
17	4	2	William F. Morrissey.	41	19	2	Francis X. Hurley.
18	5	1	Augustus D. McLennan.	42	20	1	Paul J. Oswald.
19	5	2	Arthur L. Curry.	43	20	2	Leopold F. Quinn.
20	5	3	John H. Hout.	44	20	3	
21	6	1	Joseph P. Dempsey.	45	21	1	Francis J. Ryan.
22	6	2	John J. O'Connor.	46	21	2	Joseph A. McMorrow.
23	7	....	Francis J. Turcotte.	47	22	....	Albert J. A. Gleason.
24	8	....	John F. Fitzpatrick.				

TABLE A.

WARDS.	Excise Bills.	Property Bills.	Poll Bills.	Total Bills.
1.....	3,600	6,356	17,289	27,245
2.....	2,033	3,703	9,024	14,760
3.....	7,611	10,925	20,380	38,916
4.....	2,985	2,799	11,487	17,271
5.....	5,820	7,679	9,424	22,923
6.....	2,268	4,413	10,213	16,894
7.....	2,664	3,881	9,413	15,958
8.....	2,676	3,083	9,035	14,794
9.....	1,640	3,306	10,851	15,797
10.....	2,519	2,580	8,552	13,651
11.....	3,150	3,225	8,742	15,117
12.....	4,609	3,259	11,280	19,148
13.....	2,801	3,359	8,359	14,519
14.....	7,480	4,947	16,139	28,566
15.....	2,717	2,955	7,980	13,652
16.....	4,386	4,750	10,317	19,453
17.....	4,442	4,394	9,512	18,348
18.....	6,073	8,142	12,987	27,202
19.....	4,388	4,350	8,601	17,339
20.....	6,859	8,922	10,865	26,646
21.....	5,659	2,528	10,811	18,998
22.....	4,405	4,529	9,655	18,589
Totals.....	90,785	104,085	240,916	435,786

TABLE B.

WARDS.	Number of Items. Excise Tax.	Number of Items. Real Estate.	Number of Items. Personal Estate.	Total Items.
1.....	3,600	7,355	608	11,563
2.....	2,033	4,513	394	6,940
3.....	7,611	6,846	6,397	20,854
4.....	2,985	2,770	687	6,442
5.....	5,820	4,197	4,375	14,392
6.....	2,268	4,959	654	7,881
7.....	2,664	4,288	345	7,297
8.....	2,676	3,537	452	6,665
9.....	1,640	3,967	492	6,099
10.....	2,519	2,996	221	5,736
11.....	3,150	3,739	344	7,233
12.....	4,609	3,424	383	8,416
13.....	2,801	3,400	259	6,460
14.....	7,480	5,111	613	13,204
15.....	2,717	3,117	209	6,043
16.....	4,386	5,252	281	9,919
17.....	4,442	4,797	390	9,629
18.....	6,073	12,794	429	19,296
19.....	4,388	5,002	402	9,792
20.....	6,859	11,787	355	19,001
21.....	5,659	2,695	517	8,871
22.....	4,405	5,519	385	10,309
Totals.....	90,785	112,065	19,192	222,042

Amount and Percentage, Gain or Loss, Real Estate,

YEAR.	VALUATION AND RATE.				REAL ESTATE.			
	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per \$1,000.	Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.
1910.....	\$1,118,989,100	\$274,771,323	\$1,393,760,423	\$16 40	\$26,387,100	2.41	.....	....
1911.....	1,146,663,400	281,686,113	1,428,359,513	16 40	27,674,300	2.47	.....	....
1912.....	1,186,474,900	295,345,020	1,481,891,920	16 40	39,811,500	3.47	.....	....
1913.....	1,215,882,600	305,091,926	1,520,974,526	17 20	29,407,700	2.48	.....	....
1914.....	1,237,448,500	303,902,909	1,541,351,409	17 50	21,565,900	1.77	.....	....
1915.....	1,261,954,300	304,443,008	1,566,397,308	18 00	24,505,800	1.98	.....	....
1916.....	1,279,778,300	328,929,679	1,608,707,979	17 80	17,824,000	1.41	.....	....
1917.....	1,304,620,800	*162,545,343	1,467,166,143	17 70	24,842,500	1.94	.....	....
1918.....	1,313,553,600	184,578,204	1,498,131,804	21 20	8,932,800	.68	.....	....
1919.....	1,329,290,100	198,860,978	1,528,151,078	23 60	15,736,500	1.19	.....	....
1920.....	1,396,073,300	176,385,480	1,572,458,780	24 10	66,783,200	5.02	.....	....
1921.....	1,420,979,600	174,767,243	1,595,746,943	24 70	24,906,300	1.78	.....	....
1922.....	1,501,628,400	176,081,306	1,677,709,706	24 70	80,648,800	5.67	.....	....
1923.....	1,553,957,500	160,146,800	1,714,104,300	24 70	52,329,100	3.48	.....	....
1924.....	1,632,740,100	175,850,598	1,808,590,698	24 70	78,782,600	5.06	.....	....
1925.....	1,685,597,700	177,202,200	1,862,799,900	26 70	52,857,600	3.23	.....	....
1926.....	1,728,305,200	169,749,700	1,898,054,900	31 80	42,707,500	2.53	.....	....
1927.....	1,761,237,200	167,584,500	1,928,821,700	30 00	32,932,000	1.90	.....	....
1928.....	1,779,654,400	164,121,000	1,943,775,400	28 80	18,417,200	1.04	.....	....
1929.....	1,806,316,200	146,914,800	1,953,231,000	28 00	26,661,800	1.49	.....	....
1930.....	1,827,460,600	144,687,600	1,972,148,200	30 80	21,144,400	1.17	.....	....
1931.....	1,814,788,300	143,221,700	1,958,010,000	31 50	.....	.....	\$12,672,300	.69
1932.....	1,753,824,300	136,180,700	1,890,005,000	35 50	.....	.....	60,964,000	3.35
1933.....	1,651,972,800	128,027,200	1,780,000,000	32 80	.....	.....	101,851,500	5.80
1934.....	1,554,671,200	128,828,800	1,683,500,000	37 10	.....	.....	97,301,600	5.89

* Under chapter 269, General Acts of 1916 (Income Tax Law), intangible personal property was exempted from local taxation.

NOTE.— Registered motor vehicles were excluded from property tax in 1929, under chapter 179, Acts of 1928, which provides for an excise tax commencing January 1, 1929.

Personal Estate and Total, by Years, 1910-1934.

PERSONAL ESTATE.				TOTAL.				
Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.	Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.	YEARS.
\$19,425,096	7.60	.....	.....	\$45,812,196	3.39	.....	.....	... 1910
6,914,790	2.52	.....	.....	34,589,090	2.48	.....	.....	... 1911
13,658,907	4.84	.....	.....	53,470,407	3.74	.....	.....	... 1912
9,746,906	3.30	.....	.....	39,154,606	2.64	.....	.....	... 1913
.....	.....	\$1,189,017	.39	20,376,883	1.34	.....	.....	... 1914
540,099	.18	.....	.....	25,045,899	1.62	.....	.....	... 1915
24,486,671	8.04	.....	.....	42,310,671	2.70	.....	.....	... 1916
.....	.....	166,384,336	50.58	.....	.....	\$141,541,836	8.80	... 1917
22,032,861	13.55	.....	.....	30,965,661	2.11	.....	.....	... 1918
14,282,774	7.73	.....	.....	30,019,274	2.00	.....	.....	... 1919
.....	.....	22,475,498	11.30	44,307,702	2.89	.....	.....	... 1920
.....	.....	1,618,137	.91	23,288,163	1.48	.....	.....	... 1921
1,313,963	.75	.....	.....	81,962,763	5.13	.....	.....	... 1922
.....	.....	15,934,506	9.04	36,394,594	2.16	.....	.....	... 1923
15,703,798	9.80	.....	.....	94,486,389	5.51	.....	.....	... 1924
1,351,602	.76	.....	.....	54,209,202	2.91	.....	.....	... 1925
.....	.....	7,452,500	4.20	35,255,000	1.89	.....	.....	... 1926
.....	.....	2,165,200	1.27	30,766,800	1.62	.....	.....	... 1927
.....	.....	3,463,500	2.11	14,953,700	.77	.....	.....	... 1928
.....	.....	17,206,200	10.48	9,455,600	.53	.....	.....	... 1929
.....	.....	2,227,200	1.52	18,917,200	.91	.....	.....	... 1930
.....	.....	1,465,900	1.01	.....	.....	14,138,200	.70	... 1931
.....	.....	7,041,000	4.91	.....	.....	68,005,000	3.47	... 1932
.....	.....	8,153,500	5.98	.....	.....	110,005,000	5.82	... 1933
801,600	6.26	.....	.....	.....	.....	96,500,000	5.43	... 1934

TABLE C.
Amount State, City and County Taxes, 1899-1934.

YEAR.	State Tax.	County Tax.	City Tax.	Total Tax.	RATE PER \$1,000.				Total.
					State.	County.	City.	School Part of City Rate.	
1899...	\$738,309 00	\$1,173,149 00	\$12,224,993 00	\$14,136,451 00	\$0 55	\$0 95	\$11 60	\$2 55	\$13 10
1900...	831,740 00	1,189,144 00	14,137,026 00	16,157,910 00	0 61	0 95	13 14	2 71	14 70
1901...	972,376 63	1,204,093 00	14,992,820 95	17,169,290 58	0 70	0 90	13 30	2 77	14 90
1902...	1,399,771 18	1,200,000 00	14,779,373 44	17,379,144 62	1 07	0 89	12 84	2 98	14 80
1903...	1,608,669 53	1,187,468 00	15,108,643 75	17,904,781 28	1 21	0 86	12 73	2 97	14 80
1904...	1,712,769 18	1,271,141 00	15,668,062 99	18,651,973 17	1 27	0 90	13 03	2 94	15 20
1905...	2,471,239 89	1,314,530 00	16,196,334 80	19,982,104 69	1 87	0 93	13 20	2 96	16 00
1906...	2,415,172 90	1,317,705 00	16,514,749 66	20,247,627 56	1 79	0 91	13 20	2 96	15 90
1907...	2,489,714 69	1,339,114 00	16,989,184 33	20,818,013 02	1 80	0 90	13 20	2 96	15 90
1908...	3,053,069 36	1,411,313 00	17,282,688 86	21,747,071 22	2 22	0 94	13 34	3 08	16 50
1909...	3,178,251 53	1,455,319 06	17,460,930 41	22,094,501 00	2 40	1 10	13 00	3 19	16 50
1910...	3,244,506 44	1,499,049 24	17,814,084 74	22,557,640 42	2 40	1 10	12 90	3 64	16 40
1911...	2,941,977 08	1,590,994 72	18,551,889 55	23,084,861 35	2 13	1 15	13 12	3 64	16 40
1912...	3,380,239 71	1,624,564 42	19,055,102 66	24,059,906 19	2 34	1 12	12 94	3 73	17 40
1913...	3,921,742 48	1,652,305 19	20,334,290 09	25,908,337 76	2 65	1 11	13 44	3 88	17 20
1914...	4,167,264 82	1,730,217 17	20,745,056 30	26,642,538 29	2 78	1 15	13 57	4 01	17 50
1915...	4,513,452 20	1,815,395 31	21,507,840 16	27,836,687 67	2 96	1 19	13 85	4 07	18 00
1916...	3,845,595 89	1,890,590 67	22,341,421 23	28,077,607 79	2 48	1 21	14 11	4 46	17 80
1917...	4,869,876 35	1,954,667 47	22,493,503 57	29,318,047 39	2 99	1 20	13 51	4 33	17 70
1918...	4,909,469 83	2,231,308 29	28,176,252 21	35,317,030 33	2 99	1 36	16 85	4 48	21 20
1919...	8,017,605 46	2,262,321 78	28,433,875 92	38,713,803 16	5 03	1 42	17 15	5 02	23 60
1920...	6,060,134 44	2,364,527 07	32,833,918 08	41,258,579 59	3 64	1 42	19 04	7 14	24 10
1921...	6,187,636 05	2,444,881 34	33,847,193 09	42,479,656 48	3 69	1 45	19 56	8 03	24 70
1922...	4,910,233 30	2,582,872 53	36,475,820 45	43,968,926 28	2 84	1 49	20 37	8 04	24 70
1923...	5,064,324 14	2,776,175 55	37,360,683 77	45,201,183 46	2 84	1 56	20 30	6 68	24 70
1924...	4,527,538 35	3,085,569 30	39,874,166 98	47,487,274 63	2 41	1 64	20 65	7 06	24 70
1925...	4,912,440 35	3,120,577 13	44,534,715 49	52,567,732 97	2 56	1 62	22 52	8 60	26 70
1926...	5,118,900 84	3,572,861 21	54,407,523 47	63,099,285 52	2 63	1 83	27 34	10 43	31 80
1927...	5,485,137 83	3,500,586 59	51,776,659 07	60,762,303 49	2 77	1 76	25 47	9 20	30 00
1928...	4,251,382 67	3,580,613 56	51,637,114 01	59,469,110 24	2 10	1 77	24 93	9 29	28 80
1929...	4,210,225 94	3,759,947 49	52,549,753 77	60,519,927 20	2 00	1 80	24 20	8 68	28 00
1930...	4,095,259 77	3,800,136 14	52,846,768 65	60,742,164 56	1 86	1 73	27 21	9 11	30 80
1931...	4,098,914 75	3,964,003 38	53,614,396 87	61,677,315 00	1 95	1 89	27 66	9 04	31 50
1932...	5,085,674 64	3,545,238 05	58,472,131 80	67,103,044 49	2 69	1 87	30 94	7 67	35 50
1933...	5,100,893 88	2,988,611 60	50,258,886 25	58,348,391 73	2 87	1 68	28 25	6 75	32 80
1934...	5,042,192 20	3,123,721 73	54,326,749 89	62,492,663 82	2 99	1 85	32 26	8 01	37 10

TABLE D.
Motor Excise Tax.

WARDS.	Number of Items.	Tax.
1.....	3,600	\$18,458 88
2.....	2,033	15,745 56
3.....	7,611	78,806 93
4.....	2,985	18,699 46
5.....	5,820	75,587 71
6.....	2,268	16,071 59
7.....	2,664	15,915 61
8.....	2,676	18,133 61
9.....	1,640	8,190 20
10.....	2,519	13,019 59
11.....	3,150	17,319 45
12.....	4,609	27,526 50
13.....	2,801	15,204 45
14.....	7,480	41,937 93
15.....	2,717	13,829 65
16.....	4,386	23,935 04
17.....	4,442	25,010 92
18.....	6,073	31,049 13
19.....	4,388	27,448 84
20.....	6,859	42,201 25
21.....	5,659	37,119 42
22.....	4,405	25,350 19
Totals.....	90,785	\$606,561 91

Motor Vehicle Excise Tax, 1929 to 1934.

YEAR.	Number of Motor Vehicles Assessed.	Amount of Tax.	Tax Rate.
1929.....	128,453	\$1,619,366 88	\$29 65
1930.....	117,166	1,154,835 60	29 12
1931.....	112,228	903,360 22	29 25
1932.....	97,122	767,368 93	29 92
1933.....	89,789	628,922 09	31 55
1934.....	90,785	606,561 91	32 14

Table of Abatements, Real and Personal Estate, 1896 to 1934, Inclusive.

YEAR.	Total Abatements, Real and Personal Estate.	Rate.	Valuation Abatements, Real and Personal Estate.	Total Valuation of City.	Percentage of Valuation of Abatements to Total Valuation of City.
1896.....	\$120,775 55	\$12 90	\$9,362,400	\$981,269,914 00	.95
1897.....	118,322 73	13 00	9,101,700	1,012,582,209 00	.90
1898.....	126,388 86	13 60	9,293,300	1,036,099,418 00	.90
1899.....	137,113 62	13 10	10,466,800	1,089,736,252 00	.96
1900.....	195,547 69	14 70	13,302,600	1,129,175,832 00	1.18
1901.....	168,214 77	14 90	11,289,500	1,152,505,834 00	.98
1902.....	193,587 96	14 80	13,080,200	1,191,274,616 00	1.10
1903.....	223,532 20	14 80	15,103,500	1,220,457,323 00	1.23
1904.....	219,543 08	15 20	14,453,600	1,236,953,562 00	1.16
1905.....	214,549 73	16 00	13,409,300	1,259,755,682 00	1.06
1906.....	270,354 91	15 90	17,003,400	1,289,705,887 00	1.31
1907.....	231,251 09	15 90	14,544,000	1,313,471,556 00	1.10
1908.....	228,787 59	16 50	13,865,800	1,327,662,237 00	1.04
1909.....	219,529 22	16 50	13,304,800	1,347,948,227 00	.98
1910.....	391,509 95	16 40	23,872,400	1,393,760,423 00	1.71
1911.....	252,028 81	16 40	15,367,500	1,428,349,513 00	1.07
1912.....	346,397 11	16 40	21,121,400	1,481,819,920 00	1.42
1913.....	293,666 02	17 20	17,073,400	1,520,974,526 00	1.11
1914.....	272,588 90	17 50	15,541,600	1,541,351,408 00	1.00
1915.....	293,074 91	18 00	16,292,900	1,566,397,308 00	1.03
1916.....	258,013 26	17 80	14,495,100	1,608,707,979 51	.90
1917.....	197,673 99	17 70	11,168,000	1,467,166,143 88	.76
1918.....	236,451 18	21 20	11,153,300	1,498,131,804 86	.74
1919.....	320,754 04	23 60	13,591,300	1,528,151,078 98	.89
1920.....	427,390 32	24 10	17,734,000	1,572,458,780 18	1.13
1921.....	433,514 74	24 70	17,551,200	1,595,746,943 34	1.10
1922.....	636,514 94	24 70	25,769,700	1,677,709,706 30	1.54
1923.....	608,785 86	24 70	24,647,200	1,714,104,300 00	1.44
1924.....	659,400 06	24 70	26,696,400	1,808,590,698 50	1.47
1925.....	711,625 81	26 70	26,652,600	1,862,799,900 00	1.43
1926.....	876,814 13	31 80	27,572,700	1,898,054,900 00	1.49
1927.....	724,433 90	30 00	24,147,800	1,928,821,700 00	1.25
1928.....	531,433 34	28 80	18,452,500	1,943,775,400 00	.95
1929.....	540,678 72	28 00	19,309,900	1,953,231,000 00	.99
1930.....	1,429,879 58	30 80	46,424,600	1,972,148,200 00	2.35
1931.....	2,207,696 06	31 50	70,085,600	1,958,010,000 00	3.58
1932.....	3,495,091 90	35 50	98,453,250	1,890,005,000 00	5.21
1933.....	2,424,343 91	32 80	73,912,900	1,780,000,000 00	4.15
1934*.....	487,988 42	37 10	13,153,300	1,683,500,000 00	.78

* Abatements for 1934 are from September 1 to December 31, 1934.

VALUATION OF PROPERTY.

Rate of Taxation and the Number of Polls as Shown in the Assessment of Taxes in the City of Boston from 1815 to 1934, Both Years Inclusive.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Population.
1815...	\$33,231,100	\$18,507,000	\$14,724,100	\$9 00	6,368	
1816...	36,691,200	21,271,400	15,419,800	8 00	6,768	
1817...	38,542,100	22,068,500	16,473,600	8 00	6,593	
1818...	39,688,000	22,812,000	16,876,000	8 20	6,574	
1819...	39,708,700	23,207,300	16,801,400	8 00	6,314	
1820...	38,510,700	21,885,700	17,625,000	8 00	7,810	43,298
1821...	41,909,800	23,247,000	18,662,800	7 90	8,646	
1822...	42,140,200	23,364,400	18,775,800	7 30	8,800	
1823...	44,896,800	25,367,000	19,529,800	7 00	9,855	
1824...	49,843,800	27,303,800	22,540,000	8 50	10,897	
1825...	52,442,600	30,992,000	21,450,600	7 00	11,660	58,277
1826...	59,449,200	34,203,000	25,246,200	7 00	12,602	
1827...	65,858,400	36,061,400	29,797,000	7 00	12,442	
1828...	64,523,200	38,908,000	25,615,200	7 10	12,535	
1829...	61,068,000	36,953,800	24,114,200	7 90	13,495	
1830...	59,586,000	36,960,000	22,826,000	8 10	13,096	61,392
1831...	60,698,200	37,675,000	23,023,200	7 90	13,618	
1832...	67,514,400	39,145,200	28,369,200	8 20	14,184	
1833...	70,477,200	40,966,400	29,510,800	8 50	14,899	
1834...	74,805,800	43,140,600	31,665,200	9 40	15,136	
1835...	79,342,600	47,552,800	31,789,800	9 70	16,188	78,603
1836...	88,265,000	53,370,000	34,895,000	9 50	16,719	
1837...	89,583,800	56,311,600	33,272,200	10 00	17,182	
1838...	90,231,600	57,372,400	32,859,200	9 80	15,615	
1839...	91,826,400	58,577,800	33,248,600	11 30	16,561	
1840...	94,581,600	60,424,200	34,157,400	11 00	17,966	93,383
1841...	98,006,600	61,963,000	36,043,600	12 00	18,915	
1842...	106,723,700	65,499,900	41,223,800	5 70	19,636	
1843...	110,046,000	67,673,400	42,372,600	6 20	20,063	
1844...	118,450,300	72,048,000	46,402,300	6 00	22,339	

From 1815 to 1842, inclusive, poll tax assessed on all males above 16 years of age.

1843, poll tax assessed on all males between 20 and 70 years of age.

1844 and thereafter, poll tax assessed on all males above 20 years of age.

Population — 1790, 18,320.

1810, 33,787.

— 1800, 24,937.

From 1815 to 1821, inclusive, valuations are for Town of Boston.

Valuation of Property.—Continued.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1843...	\$135,948,700	\$81,991,400	\$53,957,300	\$5 70	24,287	114,366
1846...	148,839,600	90,119,600	58,720,000	6 00	25,974	
1847...	162,360,400	97,764,500	64,595,900	6 00	27,008	
1848...	167,728,000	100,403,200	67,324,800	6 50	27,726	
1849...	174,188,200	102,827,500	71,352,700	6 50	28,363	
1850...	180,000,500	105,093,400	74,907,100	6 80	28,018	136,881
1851...	187,947,000	109,358,500	78,588,500	7 00	28,445	
1852...	187,680,000	110,699,200	76,980,800	6 40	28,983	
1853...	206,514,200	116,090,900	90,423,300	7 60	29,959	
1854...	227,013,200	127,730,200	99,283,000	9 20	31,130	
1855...	241,932,200	136,351,300	105,580,900	7 70	31,602	160,490
1856...	249,162,500	143,681,700	105,480,800	8 00	32,974	
1857...	258,111,900	149,713,800	108,398,100	9 30	33,162	
1858...	254,714,100	153,505,300	101,208,800	8 60	32,621	
1859...	263,429,000	158,410,900	105,018,200	9 70	33,456	
1860...	276,861,000	163,891,300	112,969,700	9 30	34,449	177,840
1861...	275,760,100	167,682,100	108,078,000	8 90	35,161	
1862...	276,217,000	163,638,000	112,579,000	10 50	34,159	
1863...	302,507,200	169,624,500	132,882,700	11 50	33,618	
1864...	332,449,900	182,072,300	150,377,600	13 50	32,832	
1865...	371,892,775	201,628,900	170,263,875	15 80	34,704	192,318
1866...	415,362,345	225,767,215	189,595,130	13 00	34,192	
1867...	444,946,100	250,587,700	194,358,400	15 50	35,772	
1868...	493,573,700	287,635,800	205,937,900	12 30	48,416	
1869...	549,511,600	332,051,900	217,459,700	13 70	51,195	
1870...	584,089,400	365,593,100	218,496,300	15 30	56,926	250,526
1871...	612,633,550	395,214,950	217,448,600	13 10	61,148	
1872...	682,724,300	443,283,450	239,440,850	11 70	67,221	
1873...	693,831,400	470,086,200	223,745,200	12 80	70,199	
1874...	798,755,050	554,200,150	244,554,900	15 60	84,684	
1875...	793,961,895	558,941,000	235,020,895	13 70	85,086	341,919
1876...	748,996,210	526,157,900	222,838,310	12 70	81,364	
1877...	686,840,586	481,407,200	205,433,386	13 10	86,007	
1878...	630,446,866	440,375,900	190,070,966	12 80	85,913	
1879...	613,322,692	428,777,000	184,545,692	12 50	89,452	
1880...	639,462,495	437,370,100	202,092,395	15 20	93,769	362,839
1881...	665,554,597	455,288,600	210,165,997	13 90	99,407	

Valuation of Property.—Continued.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1882...	\$672,497,962	\$467,704,150	\$204,793,812	\$15 10	102,594	
1883...	682,432,671	478,318,900	204,113,771	14 50	107,286	
1884...	682,656,658	488,130,600	194,526,058	17 00	110,481	
1885...	685,579,072	495,973,400	189,605,672	12 80	112,104	390,393
1886...	710,621,335	517,503,275	193,118,060	12 70	112,446	
1887...	747,642,517	547,171,175	200,471,342	13 40	115,603	
1888...	764,452,548	563,013,275	201,439,273	13 40	120,529	
1889...	795,433,744	593,799,975	201,633,769	12 90	123,335	
1890...	822,041,800	619,990,275	202,051,525	13 30	125,906	* 448,477
1891...	855,069,415	650,238,375	204,831,040	12 60	132,809	
1892...	893,975,704	680,279,875	213,695,829	12 90	136,375	
1893...	924,093,751	707,762,275	216,331,476	12 80	139,757	
1894...	928,109,042	723,743,850	204,365,192	12 80	139,789	
1895...	951,367,928	744,751,050	206,616,878	12 80	142,460	496,920
1896...	981,269,914	770,261,700	211,008,214	12 90	148,477	
1897...	1,012,582,209	803,860,550	208,721,659	13 00	154,654	
1898...	1,036,099,418	830,233,900	205,865,518	13 60	157,590	
1899...	1,089,736,252	866,809,700	222,926,552	13 10	161,401	
1900...	1,129,175,832	902,490,700	226,685,132	14 70	166,354	* 560,592
1901...	1,152,505,834	925,037,500	227,469,334	14 90	171,650	
1902...	1,191,274,616	957,496,900	233,777,716	14 80	171,516	
1903...	1,220,457,323	985,560,300	234,897,023	14 80	178,905	
1904...	1,236,953,362	1,006,122,900	230,830,662	15 20	181,437	
1905...	1,259,745,682	1,021,431,200	238,314,482	16 00	183,359	595,380
1906...	1,289,705,887	1,044,892,700	244,813,187	15 90	183,464	
1907...	1,313,471,556	1,070,864,700	242,606,856	15 90	184,983	
1908...	1,327,662,337	1,082,405,300	245,257,037	16 50	187,566	
1909...	1,347,948,227	1,092,602,000	255,346,227	16 50	189,539	
1910...	1,393,760,423	1,118,989,100	274,771,323	16 40	198,849	* 670,585
1911...	1,428,349,513	1,146,663,400	281,686,113	16 40	195,533	
1912...	1,481,819,920	1,186,474,900	295,345,020	16 40	202,422	
1913...	1,520,974,526	1,215,882,600	305,091,926	17 20	205,983	
1914...	1,541,351,409	1,237,448,500	303,902,909	17 50	206,815	
1915...	1,566,397,309	1,261,954,300	304,443,009	18 00	209,365	745,439
1916...	1,608,707,979	1,279,778,300	328,928,679	17 80	211,677	
1917...	1,467,166,143	1,304,620,800	162,545,343	17 70	209,913	

* U. S. census.

Valuation of Property.— Concluded.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1918...	\$1,498,131,804	\$1,313,553,600	\$184,578,204	\$21 20	322,262	
1919...	1,528,151,078	1,329,290,100	198,860,978	23 60	226,533	
1920...	1,572,458,870	1,396,073,300	176,385,480	24 10	195,795	* 748,060
1921...	1,595,746,943	1,420,979,600	174,767,343	24 70	197,082	
1922...	1,677,709,706	1,501,628,400	176,031,306	24 70	232,918	
1923...	1,714,104,300	1,553,957,500	160,146,800	24 70	232,432	
1924...	1,808,590,698	1,632,740,100	175,850,598	24 70	238,487	
1925...	1,862,799,900	1,685,597,700	177,202,200	26 70	239,317	779,620
1926...	1,898,054,900	1,728,305,200	169,749,700	31 80	241,000	
1927...	1,928,821,700	1,761,237,200	167,584,500	30 00	240,767	
1928...	1,943,775,400	1,779,654,400	164,121,000	28 80	238,116	
1929...	1,953,231,000	1,806,316,200	146,914,800	28 00	237,937	
1930...	1,972,148,200	1,827,460,600	144,687,600	30 80	241,423	* 781,188
1931...	1,958,010,000	1,814,788,300	143,221,700	31 50	241,459	
1932...	1,890,005,000	1,753,824,300	136,180,700	35 50	239,798	
1933...	1,780,000,000	1,651,972,800	128,027,200	32 80	240,421	
1934...	1,683,500,000	1,554,671,200	128,828,800	37 10	240,916	

* U. S. census.

NOTE.— Prior to 1842 taxes were assessed on a basis of 50 per cent of true value. Custom discontinued in 1842 and thereafter.

The city of Roxbury was annexed January 6, 1868.
Valuation real estate \$18,265,400
" personal estate 8,286,300
" total \$26,551,700 said valuation
first taking effect as a part of Boston in 1868.
Population by state census of 1865 was 28,426.

The town of Dorchester was annexed January 3, 1870.
Valuation of real estate \$12,826,200
" personal estate 7,489,500
" total \$20,315,700 said valuation
first taking effect as a part of Boston in 1870.
Population by state census of 1865 was 10,717.

The city of Charlestown was annexed January 5, 1874.
Valuation real estate \$26,016,100
" personal estate 9,273,582
" total \$35,289,682 said valuation
first taking effect as a part of Boston in 1874.
Population by United States census of 1870 was 28,323.

The town of West Roxbury was annexed January 5, 1874.
Valuation real estate \$16,254,350
" personal estate 5,894,250
" total \$22,148,600 said valuation
first taking effect as a part of Boston in 1874.
Population by United States census of 1870 was 8,686.

The town of Brighton was annexed January 5, 1874.

Valuation real estate	\$11,964,450
“ personal estate	2,584,081
“ total	<u>\$14,548,531</u> said valuation
first taking effect as a part of Boston in 1874.	
Population by United States census of 1870 was 4,967.	

The town of Hyde Park was annexed January 1, 1912.

Valuation real estate	\$13,088,575
“ personal estate	2,540,690
“ total	<u>\$15,629,265</u> said valuation
first taking effect as a part of Boston in 1912.	
Number of polls, 4,130.	
Population, United States census, 15,507.	

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ANNUAL REPORT

OF THE

ASSESSING DEPARTMENT

FOR THE

FINANCIAL YEAR ENDING DECEMBER 31, 1935



CITY OF BOSTON
PRINTING DEPARTMENT
1936

ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE
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CITY OF BOSTON
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1936

Boston. Assessing Dept.
Oct. 20, 1936



ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1935.

ASSESSORS' OFFICE, CITY HALL ANNEX,
BOSTON, MASS., January 1, 1936.

HON. FREDERICK W. MANSFIELD,
Mayor of the City of Boston.

SIR,— In accordance with the requirements of the existing ordinance, the Board of Assessors respectfully submits the following report:

TAX WARRANTS.

Warrants for the assessments of taxes in the City of Boston for the financial year commencing January 1, 1935, were received by the Board of Assessors as follows:

A state warrant for the proportion of the City of Boston of a state tax of \$10,000,000, as fixed by chapter 498, Acts of 1935	\$2,537,200 00
A state warrant for the proportion of the City of Boston of the expense of "building, maintenance, and operation of a system of sewage disposal for the Mystic and Charles River Valleys," as determined by chapter 439, Acts of 1889, and other acts relating thereto, North Metropolitan Sewerage Tax	55,170 28
A state warrant for the proportion of the City of Boston of the expense of a system of sewage disposal for the Neponset River Valley, chapter 406, Acts of 1895, and for the construction of a high level gravity sewer for the relief of the Charles and Neponset River Valleys, chapter 424, Acts of 1899, and any and all acts in addition and amendment thereto, South Metropolitan Sewerage Tax	424,085 02
<i>Carried forward</i>	\$3,016,455 30

<i>Brought forward</i>	\$3,016,455 30
A state warrant for metropolitan parks and boulevards , chapter 407, Acts of 1893, chapter 550, Acts 1896, chapter 464, Acts 1899	852,968 27
A state warrant for Charles River Basin under section 9, chapter 465, Acts 1903, and amendments	173,932 59
A state warrant for Charles River Basin under section 9, chapter 465, Acts 1903, as amended, section 2, chapter 402, Acts 1906, on account Bridge	25,569 72
A state warrant for Neponset Bridge under chapter 300, General Acts for 1915, and all acts in addition thereto	8,276 47
A state warrant for Division of Metropolitan Planning within the Metropolitan District Commission under chapter 399, Acts 1923, and all acts in addition thereto and amendment thereof	8,225 31
A state warrant for Smoke Abatement , chapter 651, Acts 1910, as amended by chapter 301, Acts 1928	14,019 31
A state warrant for protection of Public Health in Neponset River Valley under chapter 655, Acts 1911,	3,376 17
A state warrant for Auditing Municipal Accounts under section 41, chapter 44, General Laws, and all acts in addition and amendment thereto	8,154 06
A state warrant for Care of Civil War Veterans , etc., chapter 340, Acts 1929	1,768 84
A state warrant for West Roxbury-Brookline Parkway , section 4, chapter 420, Acts 1930	8,055 71
A state warrant for Revere State Highway , sections 3 and 6, chapter 445, Acts 1931	7,573 48
A state warrant for Boston Elevated Railway Company, Rental Deficit, Boylston Street Subway , section 1, chapter 394, Acts 1930	56,548 32
A state warrant for Canterbury Street Highway , section 2, chapter 420, Acts of 1930	19,085 91
A state warrant for Ways in Malden, Braintree, Weymouth and Hingham under chapter 364, Acts 1929,	23 09
A state warrant for Boston Elevated Railway Company Deficit , chapter 159, Special Acts 1918	954,350 09
A state warrant for Mystic Bridge , chapter 36, Resolves of 1933	2,218 92
A state warrant for Metropolitan District Transportation , section 12, chapter 383, Acts of 1929	4,584 05
A state warrant for Charter Changes , chapter 23, Resolves of 1933	1,536 73
A state warrant for Sewage Disposal Investigation , chapter 42, Acts of 1935	5,000 00
A state warrant for Cottage Farm Bridge , chapter 227, Acts of 1929	3,260 06
A state warrant for Veterans' Exemption , General Laws, chapter 58, sections 11 and 12	5,486 85
A state warrant for Foreign Corporations , year 1920,	1,527 24
A state warrant for Domestic Corporations , year 1921,	43
A county warrant for the tax of Suffolk County for county purposes [see section 53, chapter 12, R. L.]	3,759,609 19
A city warrant for the tax of City of Boston for city purposes [see section 53, chapter 12, R. L.]	39,642,333 41
A warrant for school expenses , chapter 206, Acts of 1919, and all acts in addition thereto	16,414,100 00
	<hr/>
	<u>\$64,998,039 52</u>

The Board of Assessors received a state warrant in accordance with the provisions of chapter 92, General

Laws, and all acts in addition and amendment thereto entitled "An Act to Provide for a Metropolitan Water Supply," amounting to \$3,306,430.94. This amount was not included in the amount upon which the rate of taxation was based, as the estimated income of the Water Division of the City of Boston was sufficient to meet the expenditure.

POLL TAX ASSESSMENT.

The number of polls recorded for assessment before August 1, 1935, and included in the estimate that determined the rate of taxation for the current year, was 242,691. Under the operation of the law providing for supplementary assessment of omitted male persons liable to assessment, there were added to the list 5,383 polls, making the total number of males assessed, 248,074.

VALUATION.

The valuation of the city as of the first day of January, 1935, determined by the assessors June 5, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$759,123,900 00	
Value of buildings	758,262,800 00	
	<hr/>	
Total value of real estate		\$1,517,386,700 00
Value of personal property	\$132,613,300 00	
Total value of personal estate		132,613,300 00
		<hr/>
Total valuation		\$1,650,000,000 00
Assessments under the provisions of section 75 of chapter 59, General Laws, Real Estate		597,700 00
Assessments under the provisions of section 75 of chapter 59, General Laws, Personal Estate		1,719,000 00
		<hr/>
The total valuation of the city upon which taxes were assessed for the financial year 1935, when all assessments were made, was		<u>\$1,652,316,700 00</u>

TAXABLE VALUATIONS.

<i>Real and personal estate by assessors' general assessment</i>	<i>\$1,650,000,000 00</i>
<i>Real and personal estate by assessors' supplementary assessment</i>	<i>2,316,700 00</i>
	<hr/>
Total taxable valuation	<u>\$1,652,316,700 00</u>

To this amount may be properly added the intangible personal property and income assessed by the state and the personal property (except machinery) of Massachusetts and foreign corporations, also assessed by the state.

EXEMPT VALUATIONS.

<i>Real estate of the United States</i> . . .	\$74,348,900 00
<i>Real estate of the Commonwealth</i> . . .	55,684,800 00
<i>Real estate of the City of Boston</i> . . .	206,328,900 00
<i>Real estate of the town of Brookline</i> . . .	66,300 00
<i>Real estate of houses of religious wor- ship</i> . . .	35,275,800 00
<i>Real estate of charitable, scientific and literary corporations, including cemeteries, etc.</i> . . .	94,019,800 00
<i>Personal property of charitable, scien- tific and literary corporations esti- mated, tangible</i> . . .	17,000,000 00
<i>Personal property of charitable, scien- tific and literary corporations esti- mated, intangible</i> . . .	48,000,000 00
Total exempt valuation . . .	<u>\$530,724,500 00</u>
Total valuation as of January 1, 1935 . . .	<u>\$2,183,041,200 00</u>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO
THE COLLECTOR.

The rate of taxation was determined by the assessors to be 3.70 per cent, or \$37 per \$1,000; of this rate \$2.93 was for state, \$2.14 for county, and \$31.93 for the city tax.

The land valuation of \$759,123,900 at \$37 per \$1,000 gave assessment amounting to . . .	\$28,087,584 30
The building valuation of \$758,262,800 at \$37 per \$1,000 gave assessment amounting to . . .	28,055,723 60
Total tax, real estate assessment . . .	\$56,143,307 90
The personal estate valuation of \$132,613,300 at \$37 per \$1,000 gave assessment amounting to . . .	4,906,692 10
The total valuation of \$1,650,000,000 at \$37 per \$1,000 gave a total property tax of . . .	\$61,050,000 00
242,691 male polls, at \$2 each, amounted to . . .	485,382 00
The taxes as determined by the assessors, when the rate for the year was fixed, and their list and warrant there- for was committed to the collector, aggregated . . .	\$61,535,382 00
Supplementary assessments of omitted persons, 5,383 polls, . . .	10,766 00
Supplementary assessments of omitted estates, added in accordance with the provisions of section 75, chapter 59, General Laws:	
\$597,700 real estate . . .	22,114 90
\$1,719,000 personal estate . . .	63,603 00
The total taxes committed to the collector for the financial year 1935 amounted to . . .	<u>\$61,631,865 90</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massa-

chusetts under the provisions of chapter 12, section 12, of Revised Laws, amended chapter 161, Acts 1903, the sum of \$11,240.97 on account of Chestnut Hill reservoir; and \$48,922.19 for reimbursement for state-owned land. Also that there was due from the town of Brookline, under the same provisions of law, the sum of \$62.90 on account of Brookline water supply.

Also that there was due under the provisions of chapter 59, section 8, General Laws, the sum of \$11,059.49, being an excise tax on persons owning ships and vessels.

RECAPITULATION.— 1935.

Assessors' Valuation of the Real and Personal Estates and Number
Assessed Thereon, as of the First Day of January in the

WARDS.	Polls.	Valuation Real Estate.	Valuation Personal Estate.	Total Valuation.
1.....	17,347	\$41,684,600	\$979,600	\$42,664,200
2.....	8,713	41,145,000	1,394,500	42,539,500
3.....	20,261	540,644,100	77,957,000	618,601,100
4.....	11,620	94,101,100	1,261,100	95,362,200
5.....	9,633	184,464,000	35,205,300	219,669,300
6.....	10,097	76,093,000	5,151,200	81,244,200
7.....	9,419	24,336,300	622,700	24,959,000
8.....	8,971	28,742,800	1,030,100	29,772,900
9.....	10,391	27,369,300	737,700	28,107,000
10.....	8,151	19,959,100	653,700	20,612,800
11.....	8,955	25,054,700	630,000	25,684,700
12.....	11,410	33,655,600	319,800	33,975,400
13.....	8,709	23,014,200	287,800	23,302,000
14.....	16,289	44,049,900	398,600	44,448,500
15.....	8,109	20,640,500	290,300	20,930,800
16.....	10,423	32,151,400	333,000	32,484,400
17.....	9,816	32,011,000	1,169,500	33,180,500
18.....	13,142	41,493,400	1,683,200	43,176,600
19.....	8,750	33,283,300	545,500	33,828,800
20.....	11,058	45,451,500	366,300	45,817,800
21.....	11,644	70,060,000	954,500	71,014,500
22.....	9,783	37,981,900	641,900	38,623,800
Totals.....	242,691	\$1,517,386,700	\$132,613,300	\$1,650,000,000

RECAPITULATION.— 1935.
of Polls in Each of the Twenty-two Wards of the City and the Taxes
Year 1935. Rate \$37.00 per \$1,000. Original Assessments.

Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax, Polls and Property.	WARDS.
\$34,694	\$1,542,330 20	\$36,245 20	\$1,613,269 40	.....1
17,426	1,552,365 00	51,596 50	1,591,387 50	.....2
40,522	20,003,831 70	2,884,409 00	22,928,762 70	.....3
23,240	3,481,740 70	46,660 70	3,551,641 40	.....4
19,266	6,825,168 00	1,302,596 10	8,147,030 10	.....5
20,194	2,815,441 00	190,594 40	3,026,229 40	.....6
18,838	900,443 10	23,039 90	942,321 00	.....7
17,942	1,063,483 60	38,113 70	1,119,539 30	.....8
20,782	1,012,664 10	27,294 90	1,060,741 00	.....9
16,302	738,486 70	24,186 90	778,975 60	.....10
17,910	927,023 90	23,310 00	968,243 90	.....11
22,820	1,245,257 20	11,832 60	1,279,909 80	.....12
17,418	851,525 40	10,648 60	879,592 00	.....13
32,578	1,629,846 30	14,748 20	1,677,172 50	.....14
16,218	763,698 50	10,741 10	790,657 60	.....15
20,846	1,189,601 80	12,321 00	1,222,768 80	.....16
19,632	1,184,407 00	43,271 50	1,247,310 50	.....17
26,284	1,535,255 80	62,278 40	1,623,818 20	.....18
17,500	1,231,482 10	20,183 50	1,269,165 60	.....19
22,116	1,681,705 50	13,553 10	1,717,374 60	.....20
23,288	2,592,220 00	35,316 50	2,650,824 50	.....21
19,566	1,405,330 30	23,750 30	1,448,646 60	.....22
\$485,382	\$56,143,307 90	\$4,906,692 10	\$61,535,382 00	Totals

Detail of All Exempt Property, 1935.

	Valuation.	Feet of Land.	Value Land.	Value Building.
United States of America	\$74,348,900	26,303,556	\$33,441,800	\$40,907,100
Commonwealth of Massachusetts	55,684,800	88,127,168	36,645,500	19,039,300
City of Boston*:				
Schools	54,585,100	13,412,015	7,951,900	46,633,200
Fire Department	3,822,100	1,034,903	1,174,300	2,647,800
City Hall and Annex	4,200,000	40,803	3,060,200	1,139,800
Parks and Playgrounds	78,847,300	87,812,867	75,461,900	3,385,400
Libraries	5,287,500	316,156	2,383,700	2,903,800
Miscellaneous	59,586,900	45,817,362	28,186,400	31,400,500
Benevolent	34,420,700	8,538,058	8,553,700	25,867,000
Charitable	8,276,600	17,243,379	2,715,500	5,561,100
Literary	41,824,400	18,565,841	12,927,000	28,897,400
Scientific	1,950,000	87,680	1,856,500	93,500
Agricultural	745,000	22,500	585,000	160,000
Military and Veterans	718,000	95,220	412,100	305,900
Churches	35,275,800	7,560,672	15,537,800	19,738,000
Cemeteries	1,424,400	32,986,384	1,133,500	290,900
Old South Church (Acts of 1877)	1,808,700	10,525	1,752,700	56,000
Farm School Holdings	49,000	1,322	38,400	10,600
Harvard College (Colonial Grant)	370,000	3,364	336,400	33,600
Town of Brookline	66,300	1,918,981	15,300	51,000
Trustees of Lotta M. Crabtree Estate (Acts of 1929)	1,590,000	18,476	1,280,200	309,800
Railroad Locations	798,000	124,899	771,200	26,800
American National Red Cross (Acts of 1930)	45,000	3,860	27,000	18,000
Totals	\$465,724,500	350,045,991	\$236,248,000	\$229,476,500
* City of Boston	\$206,328,900	148,434,106	\$118,218,400	\$88,110,500

GAIN AND LOSS, REAL, PERSONAL, AND POLLS BY WARDS.

1935 Compared with 1934.

WARD.	Loss, Real.	Gain, Personal.	Total Real and Personal.	Gain, Polls.	Description of Wards by Districts.
1.....	Loss \$1,102,300	Loss \$89,100	Loss \$1,191,400	Gain 58	Ward 1. East Boston.
2	" 1,265,100	" 81,100	" 1,346,200	Loss 311	Ward 2. Charlestown.
3.....	" 12,629,400	Gain 3,090,300	" 9,539,100	" 119	Ward 3. Boston Proper.
4.....	" 1,935,800	" 92,700	" 1,843,100	Gain 133	Ward 4. Back Bay, South.
5.....	" 6,882,100	" 36,500	" 6,845,600	" 209	Ward 5. Back Bay.
6.....	" 2,739,200	" 354,900	" 2,384,300	Loss 116	Ward 6. South Boston, North.
7.....	" 371,200	Loss 56,700	" 427,900	Gain 6	Ward 7. South Boston, South.
8.....	" 564,300	Gain 75,700	" 488,600	Loss 64	Ward 8. Roxbury, East; and South End.
9.....	" 1,563,400	" 82,400	" 1,481,000	" 460	Ward 9. Roxbury, Central.
10.....	" 488,400	Loss 5,800	" 494,200	" 401	Ward 10. Roxbury, West.
11.....	" 1,041,900	" 29,700	" 1,071,600	Gain 213	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	" 1,363,100	Gain 13,200	" 1,349,900	" 130	Ward 12. Roxbury, East.
13.....	" 482,100	Loss 12,800	" 494,900	" 350	Ward 13. Dorchester and Savin Hill.
14.....	" 1,071,000	Gain 41,900	" 1,029,100	" 150	Ward 14. Dorchester, West.
15.....	" 1,173,700	Loss 8,900	" 1,182,600	" 129	Ward 15. Dorchester, North Central.
16.....	" 629,700	Gain 30,600	" 599,100	" 106	Ward 16. Dorchester, South.
17.....	" 571,600	" 83,000	" 488,600	" 304	Ward 17. Dorchester Centre.
18.....	" 725,300	" 79,900	" 645,400	" 155	Ward 18. Hyde Park and Mattapan.
19.....	" 860,000	" 38,300	" 821,700	" 149	Ward 19. Jamaica Plain.
20.....	" 260,400	" 12,100	" 248,300	" 193	Ward 20. West Roxbury — Roslindale.
21.....	Gain 744,600	" 33,300	Gain 777,900	" 833	Ward 21. Brighton, South.
22.....	Loss 309,100	" 3,800	Loss 305,300	" 128	Ward 22. Brighton, North.
Totals.....	Net Loss \$37,284,500	Net Gain \$3,784,500	Net Loss \$33,500,000	Net Gain 1,775	

DETAIL OF GENERAL APPROPRIATIONS.

DETAIL OF STATE ASSESSMENTS.		Tax Rate 1935.*	Additional June 10, 1935.	Total Appropriations.	
State Warrant.....	\$2,537,200 00	\$17,423,100 00	.....	\$17,423,100 00	Schools.
Metropolitan Parks.....	722,730 00	7,362,427 15	\$82,000 00	7,444,427 15	Public Works.
Metropolitan Parks, Nantasket Maintenance..	45,000 00	3,829,746 96	.....	3,829,746 96	Interest on City Debt Proper.
Metropolitan Sewers.....	480,650 00	7,321,715 36	.....	7,321,715 36	Serial Debt.
Charles River Basin Loan Fund.....	180,000 00	108,291 00	.....	108,291 00	Sinking Funds.
Charles River Basin Bridge Loan Fund.....	25,569 72	4,680,618 95	.....	4,680,618 95	Police Department.
Cottage Farm Bridge.....	3,260 06	4,372,901 04	.....	4,372,901 04	Fire Department.
Wellington Bridge, Maintenance.....	2,420 00	3,851,032 52	75,000 00	3,926,032 52	Hospital Department.
Neponset River Bridge.....	8,276 47	1,002,060 53	2,500 00	1,004,560 53	Health Department.
Neponset River Valley (Health).....	3,376 17	5,505,053 90	5,195,773 00	10,700,826 90	Public Welfare Department.
Canterbury Street (Highway).....	21,889 00	1,448,812 75	120,000 00	1,568,812 75	Park Department.
Revere State Highway.....	55,200 00	1,160,615 00	5,500 00	1,166,115 00	Public Library.
West Roxbury-Brookline Parkway.....	5,300 00	1,165,567 64	.....	1,165,567 64	Institutions Department.
Metropolitan Planning.....	8,400 00	442,210 94	450,000 00	892,210 94	Soldiers' Relief.
Metropolitan District Transportation.....	4,700 00	1,641,881 00	.....	1,641,881 00	Pension Accumulation Fund.
Smoke Abatement.....	9,320 00	111,363 74	.....	111,363 74	Sumner Traffic Tunnel Deficit.
Municipal Auditing.....	8,154 06	85,166 01	.....	85,166 01	Governor Sq. Extn., Rental Deficiency.
Veterans' Exemption.....	6,700 00	3,304,868 92	65,700 00	3,370,568 92	General Purposes.
Hospital or Home Care for Civil War Veterans.....	1,572 00	\$64,817,433 41	\$5,996,473 00	\$70,813,906 41	Total.
Ways in Malden, Braintree, Weymouth and Hingham.....	200 00	3,759,609 19	3,527 00	3,763,136 19	County Expenses.
Boston Elevated Deficit.....	954,350 09	\$68,577,042 00	\$6,000,000 00	\$74,577,042 60	Total.
Boston Elevated (Rentals Deficit).....	56,548 32	5,140,815 89	.....	5,140,815 89	Amount of State Warrants.
	\$5,140,815 89	\$73,717,858 49	\$6,000,000 00	\$79,717,858 49	Total.

* Tax Commissioner's estimate used in determining 1935 tax rate.
Rate declared June 5, 1935.

TWO-YEAR TAX RATE COMPARISON.

TWO-YEAR TAX RATE DIVISION.

WARRANTS AND APPROPRIATIONS.	1934.	1935.
City Maintenance Requirements.....	\$39,854,063 30	\$34,296,169 34
County Maintenance Requirements.....	3,239,965 22	3,608,758 86
City Debt Requirements.....	11,690,237 24	11,259,753 32
County Debt Requirements.....	152,375 17	150,850 33
School Maintenance Requirements.....	15,140,927 59	17,303,100 00
Land and Buildings for Schools.....	489,692 25	120,000 00
Pension Accumulation Fund.....	1,599,441 00	1,641,881 00
State Tax and Assessments.....	2,602,356 91	2,566,322 23
Metropolitan District Assessments.....	1,658,174 57	1,563,595 25
Boston Elevated Assessments.....	1,103,108 76	1,010,898 41
Governor Square Extension, Rental Deficiency.....	113,250 86	85,166 01
Summer Traffic Tunnel Deficit.....	.....	111,363 74
Traffic Tunnel, Series B, Department Requirements..	22,750 00	.....
Total Warrants and Appropriations.....	\$77,666,342 87	\$73,717,858 49
CREDITS AND DEDUCTIONS.		
Estimated Ordinary City Revenue.....	\$5,010,400 00	\$5,752,000 00
Tax Title Loan for Welfare Requirements (Chapter 49, Acts of 1933).....	.....	.....
Corporation Tax.....	3,800,000 00	2,000,000 00
Share of State Income Tax.....	2,013,475 36	1,767,086 16
School Surplus and Estimated Income.....	3,221,688 72	2,499,783 66
Auto Excise Tax.....	977,024 05	1,009,000 00
Poll Tax.....	400,000 00	450,000 00
Federal Welfare Relief Grants.....	481,832 00	485,382 00
Race Track Distribution.....	1,050,042 56	.....
Reimbursement for State Owned Lands.....	.....	126,860 00
Total Credits and Deductions.....	39,391 04	40,000 00
Net Requirements before adding Overlay	\$16,993,853 73	\$14,130,111 82
Overlay.....	\$60,672,489 14	\$59,587,746 67
Total Amount to be raised by Taxation.....	3 1/2% 1,785,360 86	2 1/2% 1,462,253 33*
Assessed Valuation.....	\$62,457,850 00	\$61,050,000 00
Tax Rate.....	\$1,683,500,000 00	\$1,650,000,000 00
	\$37 10	\$37 00

* Fractional Difference, — \$27,440.34.

	1934.	1935.
State.....	\$2 99	\$2 93
County.....	1 85	2 14
Schools.....	8 01 1/4	9 35 1/4
City.....	24 25 1/2	22 58 1/2
Rate per \$1,000	\$37 10	\$37 00

SUMMARY OF REQUIREMENTS AND CREDITS.

1934.	1935.	
\$73,866,342 87	\$73,717,858 49	Total Warrants and Appropriations.
3,800,000 00	6,000,000 00	Special Welfare Soldiers' Relief and E. R. A. Requirements.
\$77,666,342 87	\$79,717,858 49	Totals.

\$13,193,853 73	\$14,130,111 82	Total Credits and Deductions.
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3,800,000 00	6,000,000 00	Special Loan for Welfare, Soldiers' Relief and E. R. A. Requirements (Chapter 188, Acts of 1935).
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\$16,993,853 73	\$20,130,111 82	Totals
\$60,672,489 14	\$59,587,746 67	Net Requirements before adding Overlay.

+ DIVISION OF CITY RATE.

Of the City Rate of \$31.93
\$9.35 is for Public School Expenditures.

Total Valuation 1935 Compared with 1934.

	Valuation Land.	Valuation Buildings.	Total.
1935 . . .	\$759,123,900	\$758,262,800	\$1,517,386,700
1934 . . .	774,742,800	779,928,400	1,554,671,200
Loss . . .	\$15,618,900	\$21,665,600	\$37,284,500

	Valuation Real Estate.	Valuation Personal.	Total.
1935 . . .	\$1,517,386,700	\$132,613,300	\$1,650,000,000
1934 . . .	1,554,671,200	128,828,800	1,683,500,000
Loss . . .	\$37,284,500	Gain \$3,784,500	Loss \$33,500,000

		Rate per Thousand.	
1935.		1934.	1935.
State tax . . .	\$4,835,022 12	State tax . . .	\$2 99 \$2 93
County tax . . .	3,534,956 06	County tax . . .	1 85 2 14
City tax . . .	52,681,021 82	City tax . . .	32 26 31 93
Total Warrant, \$61,050,000 00		Rate per \$1,000 .	\$37 10 \$37 00

		Polls.
1934 . . .		240,916
1935 . . .		242,691
Gain . . .		1,775

DIVISION OF CITY RATE.

	1935.	1934.	
Schools	\$9 35	\$8 01—Increase	\$1 34
City tax other than schools . . .	22 58	24 25—Decrease	.1 67
	\$31 93	\$32 26	

Rate declared June 5, 1935.

Supplementary Assessments of Polls and Omitted Estates in Each of the Twenty-two Wards of the City, and the Taxes Assessed Thereon as of the First Day of January in the Year 1935. Rate, \$37 per \$1,000.

WARDS.	Polls.	Valuation Real Estate.	Valuation Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1.....	331	\$15,900	\$1,000	\$662	\$588 30	\$37 00	\$1,287 30
2.....	235	.....	.....	470	.....	.....	470 00
3.....	923	700	356,200	1,846	25 90	13,179 40	15,051 30
4.....	316	.....	1,003,800	632	.....	37,140 60	37,772 60
5.....	234	577,000	116,000	468	21,349 00	4,292 00	26,109 00
6.....	193	.....	184,000	386	.....	6,808 00	7,194 00
7.....	218	.....	.....	436	.....	.....	436 00
8.....	206	.....	15,900	412	.....	588 30	1,000 30
9.....	367	.....	6,000	734	.....	222 00	956 00
10.....	182	.....	7,000	364	.....	259 00	623 00
11.....	182	.....	2,400	364	.....	88 80	452 80
12.....	256	.....	.....	512	.....	.....	512 00
13.....	134	.....	1,400	268	.....	51 80	319 80
14.....	370	.....	5,900	740	.....	218 30	958 30
15.....	114	.....	.....	228	.....	.....	228 00
16.....	141	.....	.....	282	.....	.....	282 00
17.....	149	300	.....	298	11 10	.....	309 10
18.....	126	3,300	5,600	252	122 10	202 20	581 30
19.....	94	.....	3,000	188	.....	111 00	299 00
20.....	101	.....	300	202	.....	11 10	213 10
21.....	290	300	3,000	580	11 10	111 00	702 10
22.....	221	200	7,500	442	7 40	277 50	726 90
Totals..	5,383	\$597,700	\$1,719,000	\$10,766	\$22,114 90	\$63,603 00	\$96,483 90

Valuation of Taxable Land and Buildings, by Wards, 1935.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$15,522,100	\$26,162,500	\$41,684,600
2.....	19,715,500	21,429,500	41,145,000
3.....	380,603,200	160,040,900	540,644,100
4.....	49,350,000	44,751,100	94,101,100
5.....	98,887,800	85,576,200	184,464,000
6.....	36,342,000	39,751,000	76,093,000
7.....	8,719,600	15,616,700	24,336,300
8.....	13,995,100	14,747,700	28,742,800
9.....	14,353,400	13,015,900	27,369,300
10.....	5,354,400	14,604,700	19,959,100
11.....	8,083,900	16,970,800	25,054,700
12.....	8,879,900	24,775,700	33,655,600
13.....	6,811,500	16,202,700	23,014,200
14.....	9,536,300	34,513,600	44,049,900
15.....	4,662,800	15,977,700	20,640,500
16.....	7,818,900	24,332,500	32,151,400
17.....	8,193,400	23,817,600	32,011,000
18.....	11,117,700	30,375,700	41,493,400
19.....	9,694,500	23,588,800	33,283,300
20.....	9,828,300	35,623,200	45,451,500
21.....	21,330,200	48,729,800	70,060,000
22.....	10,323,400	27,658,500	37,981,900
Totals.....	\$759,123,900	\$758,262,800	\$1,517,386,700

Valuation of Property of the United States of America, 1935.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$1,445,500	\$8,754,400	\$10,199,900
2.....	13,226,500	7,983,500	21,210,000
3.....	8,293,000	6,437,000	14,730,000
6.....	10,476,800	17,732,200	28,209,000
Totals.....	\$74,348,900	\$40,907,100	\$74,348,900

Valuation of Property of the Commonwealth of Massachusetts,
1935.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$4,342,700	\$1,332,900	\$5,675,600
2.....	705,600	845,700	1,551,300
3.....	1,588,600	1,788,800	3,377,400
4.....	342,100	1,115,600	1,457,700
5.....	11,264,900	5,190,000	16,454,900
6.....	14,252,100	3,541,900	17,794,000
8.....	293,200	200,000	493,200
10.....	48,900	600,000	648,900
13.....	47,200	4,500	51,700
14.....	974,100	2,763,300	3,737,400
16.....	115,000	.....	115,000
17.....	36,000	.....	36,000
18.....	260,900	81,800	342,700
20.....	242,000	71,500	313,500
21.....	1,411,000	1,431,300	2,842,300
22.....	721,200	72,000	793,200
Totals.....	\$36,645,500	\$19,039,300	\$55,684,800

Valuation of City Property, 1935.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$3,640,100	\$9,239,800	\$12,879,900
2.....	1,439,400	2,216,100	3,655,500
3.....	16,773,500	13,391,500	30,165,000
4.....	6,289,200	7,569,300	13,858,500
5.....	67,080,600	1,405,700	68,486,300
6.....	1,078,400	2,110,500	3,188,900
7.....	2,337,100	2,600,600	4,937,700
8.....	2,427,300	10,667,500	13,094,800
9.....	1,462,400	1,581,700	3,044,100
10.....	1,232,800	718,000	1,950,800
11.....	417,600	988,400	1,406,000
12.....	2,439,300	7,745,000	10,184,300
13.....	605,000	1,644,200	2,249,200
14.....	814,500	3,365,400	4,179,900
15.....	375,900	1,344,000	1,719,900
16.....	1,032,500	1,823,100	2,855,600
17.....	594,300	4,267,400	4,861,700
18.....	1,395,300	4,586,300	5,981,600
19.....	1,465,900	3,350,400	4,816,300
20.....	571,800	1,932,000	2,503,800
21.....	1,136,400	2,235,300	3,371,700
22.....	548,900	2,188,500	2,737,400
Totals.....	\$115,158,200	\$86,970,700	\$202,128,900

Valuation of Church Property, 1935.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$1,359,000	\$7,498,000	\$8,857,000
2.....	1,136,000	2,851,000	3,987,000
3.....	61,055,000	13,967,000	75,022,000
4.....	24,991,000	35,944,000	60,935,000
5.....	34,713,000	16,198,000	50,911,000
6.....	1,541,000	5,446,000	6,987,000
7.....	1,494,000	2,900,000	4,394,000
8.....	3,373,000	8,142,000	11,515,000
9.....	4,844,000	4,898,000	9,742,000
10.....	1,400,000	7,873,000	9,273,000
11.....	876,000	3,942,000	4,818,000
12.....	4,189,000	21,931,000	26,120,000
13.....	2,367,000	6,288,000	8,655,000
14.....	516,000	3,844,000	4,360,000
15.....	610,000	3,972,000	4,582,000
16.....	971,000	4,812,000	5,783,000
17.....	1,730,000	6,505,000	8,235,000
18.....	1,622,000	8,716,000	10,338,000
19.....	1,355,000	5,131,000	6,486,000
20.....	861,000	6,558,000	7,419,000
21.....	2,333,000	8,311,000	10,644,000
22.....	2,042,000	1,653,000	13,695,000
Totals.....	\$155,378,000	\$197,380,000	\$352,758,000

Valuation of Property, Charitable, Literary, Benevolent Institutions, etc.,* Including Cemeteries, 1935.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$808,500	\$714,700	\$1,523,200
2.....	215,800	1,169,500	1,385,300
3.....	8,621,900	7,356,300	15,978,200
4.....	9,425,200	22,664,700	32,089,900
5.....	5,174,400	3,038,900	8,213,300
6.....	144,000	774,100	918,100
7.....	79,500	665,200	744,700
8.....	703,800	2,241,700	2,945,500
9.....	367,400	533,000	900,400
10.....	823,900	3,354,500	4,178,400
11.....	493,100	1,539,600	2,032,700
12.....	103,700	380,500	484,200
13.....	66,000	567,200	633,200
14.....	112,700	315,400	428,100
15.....	51,900	216,000	267,900
16.....	332,800	971,900	1,304,700
17.....	204,100	677,800	881,900
18.....	248,600	409,200	657,800
19.....	811,800	1,728,700	2,540,500
20.....	217,400	539,100	756,500
21.....	513,700	1,738,400	2,252,100
22.....	2,884,300	10,085,200	12,969,500
Totals.....	\$32,404,500	\$61,681,600	\$94,086,100

* Includes all exempt property except those separately tabulated.

Valuation of Exempt Property by Wards, 1935.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$10,372,700	\$20,791,600	\$31,164,300
2.....	15,700,900	12,499,900	28,200,800
3.....	44,442,700	31,510,100	75,952,800
4.....	18,555,600	34,944,000	53,499,600
5.....	86,991,200	11,254,400	98,245,600
6.....	26,105,400	24,703,300	50,808,700
7.....	2,566,000	3,555,800	6,121,800
8.....	3,761,600	13,923,400	17,685,000
9.....	2,314,200	2,604,500	4,918,700
10.....	2,245,600	5,459,800	7,705,400
11.....	998,300	2,922,200	3,920,500
12.....	2,961,900	10,318,600	13,280,500
13.....	954,900	2,844,700	3,799,600
14.....	1,952,900	6,828,500	8,781,400
15.....	488,800	1,957,200	2,446,000
16.....	1,577,400	3,276,200	4,853,600
17.....	1,007,400	5,595,700	6,603,100
18.....	2,067,000	5,948,900	8,015,900
19.....	2,413,200	5,592,200	8,005,400
20.....	1,117,300	3,198,400	4,315,700
21.....	3,294,400	6,236,100	9,530,500
22.....	4,358,600	13,511,000	17,869,600
Totals.....	\$236,248,000	\$229,476,500	\$465,724,500

Comparison of Assessed Valuation of All Exempt Property in the
City of Boston for the Years 1911 to 1935.

YEARS.	Value Land.	Value Buildings.	Total Value.
1911.....	\$144,204,800	\$80,796,400	\$225,001,200
1912.....	151,338,400	90,463,100	241,801,500
1913.....	155,715,200	95,727,000	251,442,200
1914.....	158,155,500	101,026,500	259,182,000
1915.....	159,860,400	104,966,600	264,827,000
1916.....	160,630,800	109,450,100	270,080,900
1917.....	162,053,400	112,348,700	274,402,100
1918.....	165,382,500	117,185,700	282,568,200
1919.....	175,138,000	131,863,600	307,001,600
1920.....	185,755,600	134,479,600	320,235,200
1921.....	190,206,200	136,464,200	326,670,400
1922.....	194,245,000	140,369,400	334,614,400
1923.....	196,491,100	145,959,700	342,450,800
1924.....	204,580,200	150,971,200	355,551,400
1925.....	207,751,900	157,532,300	365,284,200
1926.....	208,340,700	167,583,700	375,924,400
1927.....	216,020,700	180,910,200	396,930,900
1928.....	220,494,800	190,696,400	411,191,200
1929.....	225,257,300	195,664,600	420,921,900
1930.....	231,214,400	206,132,100	437,346,500
1931.....	238,071,600	212,801,700	450,873,300
1932.....	239,412,100	220,437,300	459,849,400
1933.....	240,974,700	228,864,100	469,838,800
1934.....	238,520,900	230,242,700	468,763,600
1935.....	236,248,000	229,476,500	465,724,500

Table Showing Valuations, Land and Buildings for
Twenty-five Years, 1911-1935.

YEARS.	Value Land.	Value Buildings.	Total Value.
1935.....	\$759,123,900	\$758,262,800	\$1,517,386,700
1934.....	774,742,800	779,928,400	1,554,671,200
1933.....	803,035,900	848,936,900	1,651,972,800
1932.....	862,511,300	891,313,000	1,753,824,300
1931.....	882,010,500	932,777,800	1,814,788,300
1930.....	889,598,200	937,862,400	1,827,460,600
1929.....	887,040,400	919,275,800	1,806,316,200
1928.....	871,296,500	908,357,900	1,779,654,400
1927.....	886,412,900	874,824,300	1,761,237,200
1926.....	887,490,900	840,814,300	1,728,305,200
1925.....	885,600,700	799,997,000	1,685,597,700
1924.....	876,899,700	755,840,400	1,632,740,100
1923.....	853,304,200	700,653,300	1,553,957,500
1922.....	840,918,400	660,710,000	1,501,628,400
1921.....	799,804,700	621,174,900	1,420,979,600
1920.....	791,199,100	604,874,200	1,396,073,300
1919.....	758,944,900	570,345,200	1,329,290,100
1918.....	748,962,500	564,591,100	1,313,553,600
1917.....	742,002,400	562,618,400	1,304,620,800
1916.....	739,533,900	540,244,400	1,279,778,300
1915.....	733,387,300	528,567,000	1,261,954,300
1914.....	722,736,200	514,712,300	1,237,448,500
1913.....	716,435,800	499,446,800	1,215,882,600
1912.....	701,665,900	484,809,000	1,186,474,900
1911.....	685,483,800	461,179,600	1,146,663,400

ABATEMENTS.

The amount of abatements from all the foregoing assessments to December 31, 1935, was:

Polls	\$5,644 00
Real estate	637,169 87
Personal estate	29,788 70
Total	<u>\$672,602 57</u>

BOARD OF TAX APPEALS.

Reduction in Valuation Made by Decision January 1, 1935,
to December 31, 1935.

TAX LEVY YEAR.	Valuation Reduced.	Amount of Tax.
1930.....	\$24,000 00	\$739 20
1931.....	920,500 00	28,995 75
1932.....	1,001,400 00	35,549 70
1933.....	895,600 00	29,375 68
1934.....	1,087,900 00	40,361 09
Totals.....	\$3,929,400 00	\$135,021 42

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS.

In accordance with the requirements of section 4 of chapter 5 of the Revised Ordinances of 1914, we here-with include a statement of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

YEAR.	Valuations.	Abatements.
1933 *	\$1,801,028,200	\$87,213,200
1934 *	1,705,033,900	46,693,100
1935 *	1,672,072,100	18,434,100
Totals	\$5,178,134,200	\$152,340,400
Less abatements	152,340,400	
	<u>\$5,025,793,800</u>	

divided by 3 gives \$1,675,264,600 — average valuation for three years less abatements.

* Includes valuation of motor vehicles as provided by chapter 379, Acts of 1928, section 2 (chapter 60A), and as amended by chapter 244, section 3, Acts of 1930.

AVERAGE VALUATIONS USED, FINANCIAL YEARS 1903-04 TO 1936.

Financial Year.	Basis, Three Years.
1903-04	\$1,148,529,060 88
1904-05	1,179,368,057 95
1905-06	1,206,644,267 16
1906-07	1,229,429,222 11
1907-08	1,252,810,110 13
1908-09	1,277,830,274 99
1909-10	1,300,863,960 58
1910-11	1,323,892,973 85
1911-12	1,355,416,829 54
1912-13	1,403,848,440 88
1913-14	1,440,255,253 33
1914-15	1,477,087,258 47
1915-16	1,510,758,818 50
1916-17	1,538,120,714 54
1917-18	1,568,290,365 69
1918-19	1,541,597,610 68
1919-20	1,518,938,942 75
1920-21	1,490,343,142 57
1921-22	1,526,365,954 67
1922-23	1,557,388,410 46
1923-24	1,606,575,806 95
1924-25	1,651,200,431 88
1925-26	1,720,250,701 60
1926	1,780,945,466 16
1927	1,841,057,566 16
1928	1,882,009,566 67
1929	1,909,255,300 00
1930	1,948,731,046 00
1931	1,973,091,133 33
1932	1,984,506,400 00
1933	1,945,584,733 33
1934	1,843,744,900 00
1935	1,744,959,500 00
1936	1,675,264,600 00

NOTE.— Commencing 1926 the financial year begins on January 1.

TAXATION OF CORPORATE PROPERTY.

The assessors, in July, 1935, returned to the Tax Commissioner of the Commonwealth the names of 3,422 Massachusetts corporations located in Boston, “ . . . with the value thereof,” amounting to —

Real estate, 1,099.	Valuation	\$385,719,000
Machinery, 2,323.	Valuation	99,490,900
Total		<u>\$485,209,900</u>

The number of foreign corporations registered was 1,055. Value thereof, amounting to —

Real estate, 118.	Valuation	\$45,578,500
Machinery, 937.	Valuation	5,593,700
Total		<u>\$51,172,200</u>

MOTOR VEHICLE EXCISE TAX.

The motor vehicle excise tax was originally created by the passage of chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise tax should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law, which became chapter 60A of the General Laws, was amended April 23, 1930, by the passage of chapter 244 of the Acts of 1930.

The tax is levied at an average State rate and valuations at which these vehicles are assessed are determined by the Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

The number of motor vehicles assessed in the 1935 levy was 95,107. The total amount of the tax levied was \$660,326.21, at the State rate of \$33.06 per thousand.

SPECIAL ASSESSMENTS.

Street, Sewer and Sidewalk Assessments.

Under the operation of the existing laws the following amounts were certified to the assessors by the City Collector as remaining unpaid one year after the date of assessment:

Assessments under chapter 521, Acts 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into ten equal parts, with interest, said interest being figured thirty days from date of assessment	\$300,991 11
Assessment under chapter 450, Acts 1889, as amended by chapter 371, Acts 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers, which were divided into ten parts, each part being 10 per cent of total, with interest, said interest being figured thirty days from date of assessment	73,940 42
Assessment under chapter 437, Acts of 1893, as amended by chapter 269, Acts of 1916, "In relation to Sidewalks," which were divided into five parts, each part being 20 per cent of total, with interest, said interest being figured thirty days from date of assessment	38,626 06
Total	<u>\$413,557 59</u>

The several assessments were duly apportioned and bills issued for the sum of the required per cent with interest.

GYPHY MOTHS.

Under the provisions of chapter 381, Acts of 1905, amended by chapter 268, Acts of 1906, and chapter 521, Acts of 1907, the Board of Assessors was notified by the chairman of the Park and Recreation Commission of the amount of assessments due for the suppression of gypsy and brown-tail moths.

The Board of Assessors duly assessed the sum of \$7,333.

STREET RAILWAY ASSESSMENTS.

Chapter 138, General Acts of 1928, provides that commutation or excise tax assessed under provisions of sections 62 and 65 of chapter 63 of the General Laws are hereby repealed.

RECEIPTS AND EXPENDITURES.

The appropriation	\$315,730 02
The expenditures for the financial year for salaries, compensation of assistant assessors, clerk hire, books, stationery and incidentals are as follows:	
A. Personal Service	\$277,789 89
B. Service Other than Personal	21,780 98
C. Equipment	859 83
D. Supplies, etc.	9,794 44
	<hr/>
	310,225 14
Balance unexpended	<hr/>
	\$5,504 88

SPECIAL APPROPRIATION.

E. R. A. Supplies	\$2,000 00
Expended	1,071 23
	<hr/>
Balance unexpended	\$928 77

Respectfully submitted,

EDWARD T. KELLY, *Chairman,*
TIMOTHY W. MURPHY,
MICHAEL J. BROPHY,
Assessors of the City of Boston.

Assessors.

January 1, 1935.

EDWARD T. KELLY, *Chairman.*

TIMOTHY W. MURPHY, *Secretary.*

MICHAEL J. BROPHY.

Deputy Assessors.

FRED E. BOLTON.

WILLIAM H. CUDDY.

JOHN M. HAYES.

FRANCIS J. MCFARLAND.

WILLIAM F. MORRISSEY.

Chief Clerk.— DANIEL F. RYAN.

District.	Ward.	Part.	First Assistant Assessors.	District.	Ward.	Part.	First Assistant Assessors.
1	1	1	Frederick A. Robinson.	25	9	....	Frederick F. Smith.
2	1	2	Lucian J. Priest.	26	10	....	Albert J. A. Gleason.
3	2	1	Maurice J. Power.	27	11	....	George A. Maloney.
4	2	2	Francis T. Keefe.	28	12	1	George D. Leavitt.
5	3	1	Warren F. Freeman, Jr.	29	12	2	James J. Byrne.
6	3	2	Henry T. Hartmere.	30	13	....	Philip E. Conroy.
7	3	3	Arthur C. Quincy.	31	14	1	Edward F. Wallace.
8	3	4	Thomas H. Dacey.	32	14	2	Thomas J. Murphy.
9	3	5	Francis J. Ryan.	33	15	....	Matthew H. Doyle.
10	3	6	Jacob Rosenberg.	34	16	1	John F. Fitzpatrick.
11	3	7	Frank H. Whelan.	35	16	2	James F. Eagan.
12	3	8	Fred. W. Burleigh.	36	17	....	Matthew J. Peters.
13	3	9	Adolph H. Brauneis.	37	18	1	Cesare L. Paraboschi.
14	3	10	John J. Chapman.	38	18	2	Richard F. Pierce.
15	3	11	John M. Machugh.	39	18	3	Leonard W. Dolan.
16	4	1	Edward L. Hopkins.	40	19	1	Thomas B. Fitzpatrick.
17	4	2	Thomas P. O'Connor.	41	19	2	Francis X. Hurley.
18	5	1	Augustus D. McLennan.	42	20	1	Paul J. Oswald.
19	5	2	Arthur L. Curry.	43	20	2	Leopold F. Quinn.
20	5	3	John H. Hout.	44	20	3	Frank A. Duggan.
21	6	1	Joseph P. Dempsey.	45	21	1	Edmund G. White.
22	6	2	John J. O'Connor.	46	21	2	Paul W. Halloran.
23	7	....	Francis J. Turcotte.	47	22	....	Herbert A. Ellis.
24	8	....	Joseph A. McMorrow.				

TABLE A.

WARDS.	Excise Bills.	Property Bills.	Poll Bills.	Total Bills.
1.....	3,718	6,366	17,347	27,431
2.....	2,156	3,680	8,713	14,549
3.....	7,697	11,325	20,261	39,283
4.....	3,704	2,794	11,620	18,118
5.....	5,667	7,773	9,633	23,073
6.....	2,430	4,488	10,097	17,015
7.....	2,549	3,894	9,419	15,862
8.....	2,709	3,103	8,971	14,783
9.....	1,592	3,267	10,391	15,250
10.....	2,508	2,685	8,151	13,344
11.....	3,225	3,250	8,955	15,430
12.....	4,640	3,285	11,410	19,335
13.....	2,923	3,377	8,709	15,009
14.....	7,604	4,909	16,289	28,802
15.....	2,830	3,009	8,109	13,948
16.....	4,604	4,756	10,423	19,783
17.....	4,827	4,447	9,816	19,090
18.....	6,493	9,043	13,142	28,678
19.....	4,650	4,362	8,750	17,762
20.....	7,429	9,012	11,058	27,499
21.....	6,514	2,574	11,644	20,732
22.....	4,638	4,656	9,783	19,077
Totals.....	95,107	106,055	242,691	443,853

TABLE B.

WARDS.	NUMBER OF ACCOUNTS.									Total Accounts.
	Taxable Real Estate.	Personal Estate.	Exempt Real Estate.	Street Apportion- ment.	Sewer Apportion- ment.	Sidewalk Apportion- ment.	Gypsy Moth Assessment.	Motor Excise Tax.	Polls.	
1.....	7,331	586	175	209	188	90	255	3,718	17,347	29,899
2.....	4,480	398	101	21	7	.....	.....	2,156	8,713	15,876
3.....	6,854	6,823	301	193	27	.....	.....	7,697	20,261	42,156
4.....	2,755	660	146	6	1	17	25	3,704	11,620	18,934
5.....	4,194	4,483	161	102	49	14	58	5,667	9,633	24,361
6.....	4,958	724	111	1	5	11	142	2,430	10,097	18,479
7.	4,288	347	65	82	52	15	199	2,549	9,419	17,016
8.....	3,546	449	107	59	8	54	161	2,709	8,971	16,064
9.....	3,963	477	132	48	12	10	120	1,592	10,391	16,745
10.....	3,004	305	71	113	40	68	179	2,508	8,151	14,439
11.....	3,737	335	66	202	102	195	426	3,225	8,955	17,243
12.....	3,422	412	60	61	51	77	811	4,640	11,410	20,944
13.....	3,410	270	49	67	75	138	503	2,923	8,709	16,144
14.....	5,079	614	101	870	169	72	1,098	7,604	16,289	31,896
15.....	3,180	205	26	108	45	139	510	2,830	8,109	15,152

16.....	5,251	287	97	758	199	133	807	4,604	10,423	22,259
17.....	4,799	399	70	486	255	249	944	4,827	9,816	21,845
18.....	12,772	404	150	918	1,185	161	126	6,493	13,142	35,351
19.....	5,001	400	70	606	460	159	268	4,650	8,750	20,364
20.....	11,809	364	109	1,836	2,224	283	160	7,429	11,058	35,272
21.....	2,706	557	59	359	82	73	129	6,514	11,644	22,123
22.....	5,549	441	79	1,008	382	252	412	4,638	9,783	22,544
Totals.....	112,088	19,940	2,306	8,113	5,618	2,210	7,333	95,107	242,691	495,406
December Warrant..	19	108	.....	.....	.....	.....	.....	.....	5,383	5,510
	112,107	20,048	2,306	8,113	5,618	2,210	7,333	95,107	248,074	500,916

Amount and Percentage, Gain or Loss, Real Estate,

YEAR.	VALUATION AND RATE.				REAL ESTATE.			
	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per \$1,000.	Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.
1911	\$1,146,663.400	\$281.686,113	\$1,428.359,513	\$16 40	\$27,674,300	2.47	.....	.....
1912	1,186,474,900	295.345,020	1,481.891,920	16 40	39,811,500	3.47	.....	.....
1913	1,215.882,600	305,091,926	1,520,974,526	17 20	29,407,700	2.48	.....	.....
1914.....	1,237,448,500	303,902,909	1,541,351,409	17 50	21,565,900	1.77	.....	.....
1915	1,261,954,300	304,443,008	1,566,397,308	18 00	24,505,800	1.98	.....	.....
1916	1,279,778,300	328,929,679	1,608,707,979	17 80	17,824,000	1.41	.....	.....
1917.....	1,304,620,800	*162,545,343	1,467,166,143	17 70	24,842,500	1.94	.....	.....
1918.....	1,313,553,600	184,578,204	1,498,131,804	21 20	8,932,800	.68	.....	.....
1919.....	1,329,290,100	198,860,978	1,528,151,078	23 60	15,736,500	1.19	.....	.....
1920.....	1,396,073,300	176,385,480	1,572,458,780	24 10	66,783,200	5.02	.....	.....
1921	1,420,979,600	174,767,243	1,595,746,943	24 70	24,906,300	1.78	.....	.....
1922	1,501,628,400	176,081,306	1,677,709,706	24 70	80,648,800	5.67	.....	.....
1923	1,553,957,500	160,146,800	1,714,104,300	24 70	52,329,100	3.48	.....	.....
1924.....	1,632,740,100	175,850,598	1,808,590,698	24 70	78,782,600	5.06	.....	.....
1925.....	1,685,597,700	177,202,200	1,862,799,900	26 70	52,857,600	3.23	.....	.....
1926.....	1,728,305,200	169,749,700	1,898,054,900	31 80	42,707,500	2.53	.....	.....
1927.....	1,761,237,200	167,584,500	1,928,821,700	30 00	32,932,000	1.90	.....	.....
1928	1,779,654,400	164,121,000	1,943,775,400	28 80	18,417,200	1.04	.....	.....
1929.....	1,806,316,200	146,914,800	1,953,231,000	28 00	26,661,800	1.49	.....	.....
1930	1,827,460,600	144,687,600	1,972,148,200	30 80	21,144,400	1.17	.....	.....
1931	1,814,788,300	143,221,700	1,958,010,000	31 50	.....	.....	\$12,672,300	.69
1932	1,753,824,300	136,180,700	1,890,005,000	35 50	.....	.....	60,964,000	3.35
1933	1,651,972,800	128,027,200	1,780,000,000	32 80	.....	.....	101,851,500	5.80
1934.....	1,554,671,200	128,828,800	1,683,500,000	37 10	.....	.....	97,301,600	5.89
1935.....	1,517,386,700	132,613,300	1,650,000,000	37 00	.....	.....	37,284,500	2.40

* Under chapter 268, General Acts of 1916 (Income Tax Law), intangible personal property was exempted from local taxation.

NOTE.— Registered motor vehicles were excluded from property tax in 1929, under chapter 179, Acts of 1928, which provided for an excise tax commencing January 1, 1929.

Personal Estate and Total, by Years, 1911-1935.

PERSONAL ESTATE.				TOTAL.				YEAR.
Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.	Increase.	Per Cent Increase.	Decrease.	Per Cent Decrease.	
6,914,790	2.52	.....	.....	\$34,589,090	2.48	.....	.....	...1911
13,658,907	4.84	.....	.....	53,470,407	3.74	.....	.....	...1912
9,746,906	3.30	.....	.....	39,154,606	2.64	.....	.....	...1913
.....	.....	\$1,189,017	.39	20,376,883	1.34	.....	.....	...1914
540,099	.18	.....	.....	25,045,899	1.62	.....	.....	...1915
24,486,671	8.04	.....	.....	42,310,671	2.70	.....	.....	...1916
.....	.....	166,384,336	50.58	.....	.....	\$141,541,836	8.80	...1917
22,032,861	13.55	.....	.....	30,965,661	2.11	.....	.....	...1918
14,282,774	7.73	.....	.....	30,019,274	2.00	.....	.....	...1919
.....	.....	22,475,498	11.30	44,307,702	2.89	.....	.....	...1920
.....	.....	1,618,137	.91	23,288,163	1.48	.....	.....	...1921
1,313,963	.75	.....	.....	81,962,763	5.13	.....	.....	...1922
.....	.....	15,934,506	9.04	36,394,594	2.16	.....	.....	...1923
15,703,798	9.80	.....	.....	94,486,389	5.51	.....	.....	...1924
1,351,602	.76	.....	.....	54,209,202	2.91	.....	.....	...1925
.....	.....	7,452,500	4.20	35,255,000	1.89	.....	.....	...1926
.....	.....	2,165,200	1.27	30,766,800	1.62	.....	.....	...1927
.....	.....	3,463,500	2.11	14,953,700	.77	.....	.....	...1928
.....	.....	17,206,200	10.48	9,455,600	.53	.....	.....	...1929
.....	.....	2,227,200	1.52	18,917,200	.91	.....	.....	...1930
.....	.....	1,465,900	1.01	.....	.....	14,138,200	.70	...1931
.....	.....	7,041,000	4.91	.....	.....	68,005,000	3.47	...1932
.....	.....	8,153,500	5.98	.....	.....	110,005,000	5.82	...1933
801,600	.63	.....	.....	.....	.....	96,500,000	5.43	...1934
3,784,500	2.94	.....	.....	.....	.....	33,500,000	1.99	...1935

TABLE C.
Amount State, City and County Taxes, 1900-1935.

YEAR.	State Tax.	County Tax.	City Tax.	Total Tax.	RATE PER \$1,000.				Total.
					State.	County.	City.	School Part of City Rate.	
1900...	\$831,740 00	\$1,189,144 00	\$14,137,026 00	\$16,157,910 00	\$0 61	\$0 95	\$13 14	\$2 71	\$14 70
1901...	972,376 63	1,204,093 00	14,992,820 95	17,169,290 58	0 70	0 90	13 30	2 77	14 90
1902...	1,399,771 18	1,200,000 00	14,779,373 44	17,379,144 62	1 07	0 89	12 84	2 98	14 80
1903...	1,608,669 53	1,187,468 00	15,108,643 75	17,904,781 28	1 21	0 86	12 73	2 97	14 80
1904...	1,712,769 18	1,271,141 00	15,668,062 99	18,651,973 17	1 27	0 90	13 03	2 94	15 20
1905...	2,471,239 89	1,314,530 00	16,196,334 80	19,982,104 69	1 87	0 93	13 20	2 96	16 00
1906...	2,415,172 90	1,317,705 00	16,514,749 66	20,247,627 56	1 79	0 91	13 20	2 96	15 90
1907...	2,489,714 69	1,339,114 00	16,989,184 33	20,818,013 02	1 80	0 90	13 20	2 96	15 90
1908...	3,053,069 36	1,411,313 00	17,282,688 86	21,747,071 22	2 22	0 94	13 34	3 08	16 50
1909...	3,178,251 53	1,455,319 06	17,460,930 41	22,094,501 00	2 40	1 10	13 00	3 19	16 50
1910...	3,244,506 44	1,499,049 24	17,814,084 74	22,557,640 42	2 40	1 10	12 90	3 64	16 40
1911...	2,941,977 08	1,590,994 72	18,551,889 55	23,084,861 35	2 13	1 15	13 12	3 64	16 40
1912...	3,380,239 71	1,624,564 42	19,055,102 66	24,059,906 19	2 34	1 12	12 94	3 73	17 40
1913...	3,921,742 48	1,652,305 19	20,334,290 09	25,908,337 76	2 65	1 11	13 44	3 88	17 20
1914...	4,167,264 82	1,730,217 17	20,745,056 30	26,642,538 29	2 78	1 15	13 57	4 01	17 50
1915...	4,513,452 20	1,815,395 31	21,507,840 16	27,836,687 67	2 96	1 19	13 85	4 07	18 00
1916...	3,845,595 89	1,890,590 67	22,341,421 23	28,077,607 79	2 48	1 21	14 11	4 46	17 80
1917...	4,869,876 35	1,954,667 47	22,493,503 57	29,318,047 39	2 99	1 20	13 51	4 33	17 70
1918...	4,909,469 83	2,231,308 29	28,176,252 21	35,317,030 33	2 99	1 36	16 85	4 48	21 20
1919...	8,017,605 46	2,262,321 78	28,433,875 92	38,713,803 16	5 03	1 42	17 15	5 02	23 60
1920...	6,060,134 44	2,364,527 07	32,833,918 08	41,258,579 59	3 64	1 42	19 04	7 14	24 10
1921...	6,187,636 05	2,444,881 34	33,847,193 09	42,479,656 48	3 69	1 45	19 56	8 03	24 70
1922...	4,910,233 30	2,582,872 53	36,475,820 45	43,968,926 28	2 84	1 49	20 37	8 04	24 70
1923...	5,064,324 14	2,776,175 55	37,360,683 77	45,201,183 46	2 84	1 56	20 30	6 68	24 70
1924...	4,527,538 35	3,085,569 30	39,874,166 98	47,487,274 63	2 41	1 64	20 65	7 06	24 70
1925...	4,912,440 35	3,120,577 13	44,534,715 49	52,567,732 97	2 56	1 62	22 52	8 60	26 70
1926...	5,118,900 84	3,572,861 21	54,407,523 47	63,099,285 52	2 63	1 83	27 34	10 43	31 80
1927...	5,485,137 83	3,500,586 59	51,776,659 07	60,762,303 49	2 77	1 76	25 47	9 20	30 00
1928...	4,251,382 67	3,580,613 56	51,637,114 01	59,469,110 24	2 10	1 77	24 93	9 29	28 80
1929...	4,210,225 94	3,759,947 49	52,549,753 77	60,519,927 20	2 00	1 80	24 20	8 68	28 00
1930...	4,095,259 77	3,800,136 14	52,846,768 65	60,742,164 56	1 86	1 73	27 21	9 11	30 80
1931...	4,098,914 75	3,964,003 38	53,614,396 87	61,677,315 00	1 95	1 89	27 66	9 04	31 50
1932...	5,085,674 64	3,545,238 05	58,472,131 80	67,103,044 49	2 69	1 87	30 94	7 67	35 50
1933...	5,100,893 88	2,988,611 60	50,258,886 25	58,348,391 73	2 87	1 68	28 25	6 75	32 80
1934...	5,042,192 20	3,123,721 73	54,326,749 89	62,492,663 82	2 99	1 85	32 26	8 01	37 10
1935...	4,834,022 12	3,534,956 06	52,681,021 82	61,050,000 00	2 93	2 14	31 93	9 35	37 00

TABLE D.
Motor Excise Tax.

WARDS.	Number of Items.	Tax.
1.....	3,718	\$19,252 95
2.....	2,156	16,879 64
3.....	7,697	83,470 24
4.....	3,704	23,677 88
5.....	5,667	79,761 74
6.....	2,430	18,866 61
7.....	2,549	17,016 92
8.....	2,709	18,944 04
9.....	1,592	8,744 85
10.....	2,508	13,771 66
11.....	3,225	18,649 17
12.....	4,640	28,191 34
13.....	2,923	16,007 60
14.....	7,604	44,174 85
15.....	2,830	15,045 94
16.....	4,604	25,522 18
17.....	4,827	28,154 52
18.....	6,493	35,962 29
19.....	4,650	30,571 08
20.....	7,429	46,062 32
21.....	6,514	43,470 46
22.....	4,638	28,127 93
Totals.....	95,107	\$660,326 21

Motor Vehicle Excise Tax, 1929 to 1935.

YEAR.	Number of Motor Vehicles Assessed.	Amount of Tax.	Tax Rate.
1929.....	128,453	\$1,619,366 88	\$29 65
1930.....	117,166	1,154,835 60	29 12
1931.....	112,228	903,360 22	29 25
1932.....	97,122	767,368 93	29 92
1933.....	89,789	628,922 09	31 55
1934.....	90,785	606,561 91	32 14
1935.....	95,107	660,326 21	33 06

**Table of Abatements, Real and Personal Estate, 1896 to 1935,
Inclusive.**

YEAR.	Total Abatements, Real and Personal Estate.	Rate.	Valuation Abatements, Real and Personal Estate.	Total Valuation of City.	Percentage of Valuation of Abatements to Total Valuation of City.
1896.....	\$120,775 55	\$12 00	\$9,362,400	\$981,269,914 00	.95
1897.....	118,322 73	13 00	9,101,700	1,012,582,209 00	.90
1898.....	126,388 86	13 60	9,293,300	1,036,099,418 00	.90
1899.....	137,113 62	13 10	10,466,800	1,089,736,252 00	.96
1900.....	195,547 69	14 70	13,302,600	1,129,175,832 00	1.18
1901.....	168,214 77	14 90	11,289,500	1,152,505,834 00	.98
1902.....	193,587 96	14 80	13,080,200	1,191,274,616 00	1.10
1903.....	223,532 20	14 80	15,103,500	1,220,457,323 00	1.23
1904.....	219,543 08	15 20	14,453,600	1,236,953,562 00	1.16
1905.....	214,549 73	16 00	13,409,300	1,259,755,682 00	1.06
1906.....	270,354 91	15 90	17,003,400	1,289,705,887 00	1.31
1907.....	231,251 09	15 90	14,544,000	1,313,471,556 00	1.10
1908.....	228,787 59	16 50	13,865,800	1,327,662,237 00	1.04
1909.....	219,529 22	16 50	13,304,800	1,347,948,227 00	.98
1910.....	391,509 95	16 40	23,872,400	1,393,760,423 00	1.71
1911.....	252,028 81	16 40	15,367,500	1,428,349,513 00	1.07
1912.....	346,397 11	16 40	21,121,400	1,481,819,920 00	1.42
1913.....	293,666 02	17 20	17,073,400	1,520,974,526 00	1.11
1914.....	272,588 90	17 50	15,541,600	1,541,351,408 00	1.00
1915.....	293,074 91	18 00	16,292,900	1,566,397,308 00	1.03
1916... ..	258,013 26	17 80	14,495,100	1,608,707,979 51	.90
1917.....	197,673 99	17 70	11,168,000	1,467,166,143 88	.76
1918.....	236,451 18	21 20	11,153,300	1,498,131,804 86	.74
1919.....	320,754 04	23 60	13,591,300	1,528,151,078 98	.89
1920	427,392 73	24 10	17,734,100	1,572,458,780 18	1.13
1921.....	433,546 85	24 70	17,552,500	1,595,746,943 34	1.10
1922.....	636,677 96	24 70	25,776,400	1,677,709,706 30	1.54
1923.....	608,976 05	24 70	24,654,900	1,714,104,300 00	1.44
1924.....	659,407 47	24 70	26,696,700	1,808,590,698 50	1.47
1925.....	711,633 82	26 70	26,652,900	1,862,799,900 00	1.43
1926.....	876,825 26	31 80	25,573,100	1,898,054,900 00	1.45
1927.....	725,564 40	30 00	24,185,500	1,928,821,700 00	1.25
1928.....	532,754 84	28 80	18,498,400	1,943,775,400 00	.95
1929.....	552,641 33	28 00	19,737,200	1,953,231,000 00	1.01
1930.....	1,450,959 08	30 80	47,076,700	1,972,148,200 00	2.39
1931.....	2,332,461 23	31 50	74,046,400	1,958,010,000 00	3.78
1932.....	3,814,393 96	35 50	107,447,700	1,890,005,000 00	5.68
1933.....	2,839,871 41	32 80	86,581,400	1,780,000,000 00	4.86
1934.....	1,709,508 98	37 10	46,078,400	1,683,500,000 00	2.74
1935*.....	666,958 57	37 00	18,025,900	1,650,000,000 00	1.09

* Abatements for 1935 are from June 15 to December 31, 1935.

VALUATION OF PROPERTY.

Rate of Taxation and the Number of Polls as Shown in the Assessment of Taxes in the City of Boston from 1815 to 1935, Both Years Inclusive.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Population.
1815...	\$33,231,100	\$18,507,000	\$14,724,100	\$9 00	6.368	
1816...	36,691,200	21,271,400	15,419,800	8 00	6.768	
1817...	38,542,100	22,068,500	16,473,600	8 00	6.593	
1818...	39,688,000	22,812,000	16,876,000	8 20	6.574	
1819...	39,708,700	23,207,300	16,801,400	8 00	6.314	
1820...	38,510,700	21,885,700	17,625,000	8 00	7.810	43,298
1821...	41,909,800	23,247,000	18,662,800	7 90	8.646	
1822...	42,140,200	23,364,400	18,775,800	7 30	8.800	
1823...	44,896,800	25,267,000	19,529,800	7 00	9.855	
1824...	49,843,800	27,303,800	22,540,000	8 50	10.897	
1825...	52,442,600	30,992,000	21,450,600	7 00	11.660	58,277
1826...	59,449,200	34,203,000	25,246,200	7 00	12.602	
1827...	65,858,400	36,061,400	29,797,000	7 00	12.442	
1828...	64,523,200	38,908,000	25,615,200	7 10	12.535	
1829...	61,068,000	36,953,800	24,114,200	7 90	13.495	
1830...	59,586,000	36,960,000	22,826,000	8 10	13.096	61,392
1831...	60,698,200	37,675,000	23,023,200	7 90	13.618	
1832...	67,514,400	39,145,200	28,369,200	8 20	14.184	
1833...	70,477,200	40,966,400	29,510,800	8 50	14.899	
1834...	74,805,800	43,140,600	31,665,200	9 40	15.136	
1835...	79,342,600	47,552,800	31,789,800	9 70	16.188	78,603
1836...	88,265,000	53,370,000	34,895,000	9 50	16.719	
1837...	89,583,800	56,311,600	33,272,200	10 00	17.182	
1838...	90,231,600	57,372,400	32,859,200	9 80	15.615	
1839...	91,826,400	58,577,800	33,248,600	11 30	16.561	
1840...	94,581,600	60,424,200	34,157,400	11 00	17.966	93,383
1841...	98,006,600	61,963,000	36,043,600	12 00	18.915	
1842...	106,723,700	65,499,900	41,223,800	5 70	19.636	
1843...	110,046,000	67,673,400	42,372,600	6 20	20.063	
1844...	118,450,300	72,048,000	46,402,300	6 00	22.339	

From 1815 to 1842, inclusive, poll tax assessed on all males above 16 years of age.

1843, poll tax assessed on all males between 20 and 70 years of age.

1844 and thereafter, poll tax assessed on all males above 20 years of age.

Population — 1790, 18,320.

—1810, 33,787.

—1800, 24,937.

From 1815 to 1821, inclusive, valuations are for Town of Boston.

Valuation of Property.—Continued.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1845...	\$135,948,700	\$81,991,400	\$53,957,300	\$5 70	24,287	114,366
1846...	148,839,600	90,119,600	58,720,000	6 00	25,974	
1847...	162,360,400	97,764,500	64,595,900	6 00	27,008	
1848...	167,728,000	100,403,200	67,324,800	6 50	27,726	
1849...	174,188,200	102,827,500	71,352,700	6 50	28,363	
1850...	180,000,500	105,093,400	74,907,100	6 80	28,018	136,881
1851...	187,947,000	109,358,500	78,588,500	7 00	28,445	
1852...	187,680,000	110,699,200	76,980,800	6 40	28,983	
1853...	206,514,200	116,090,900	90,423,300	7 60	29,959	
1854...	227,013,200	127,730,200	99,283,000	9 20	31,130	
1855...	241,932,200	136,351,300	105,580,900	7 70	31,602	160,490
1856...	249,162,500	143,681,700	105,480,800	8 00	32,974	
1857...	258,111,900	149,713,800	108,398,100	9 30	33,162	
1858...	254,714,100	153,505,300	101,208,800	8 60	32,621	
1859...	263,429,000	158,410,900	105,018,200	9 70	33,456	
1860...	276,861,000	163,891,300	112,969,700	9 30	34,449	177,840
1861...	275,760,100	167,682,100	108,078,000	8 90	35,161	
1862...	276,217,000	163,638,000	112,579,000	10 50	34,159	
1863...	302,507,200	169,624,500	132,882,700	11 50	33,618	
1864...	332,449,900	182,072,300	150,377,600	13 50	32,832	
1865...	371,892,775	201,628,900	170,263,875	15 80	34,704	192,318
1866...	415,362,345	225,767,215	189,595,130	13 00	34,192	
1867...	444,946,100	250,587,700	194,358,400	15 50	35,772	
1868...	493,573,700	287,635,800	205,937,900	12 30	48,416	
1869...	549,511,600	332,051,900	217,459,700	13 70	51,195	
1870...	584,089,400	365,593,100	218,496,300	15 30	56,926	250,526
1871...	612,633,550	395,214,950	217,448,600	13 10	61,148	
1872...	682,724,300	443,283,450	239,440,850	11 70	67,221	
1873...	693,831,400	470,086,200	223,745,200	12 80	70,199	
1874...	798,755,050	554,200,150	244,554,900	15 60	84,684	
1875...	793,961,895	558,941,000	235,020,895	13 70	85,086	341,919
1876...	748,996,210	526,157,900	222,838,310	12 70	81,364	
1877...	686,840,586	481,407,200	205,433,386	13 10	86,007	
1878...	630,446,866	440,375,900	190,070,966	12 80	85,913	
1879...	613,322,692	428,777,000	184,545,692	12 50	89,452	
1880...	639,462,495	437,370,100	202,092,395	15 20	93,769	362,839
1881...	665,554,597	455,288,600	210,165,997	13 90	99,407	

Valuation of Property.—Continued.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1882...	\$672,497,962	\$467,704,150	\$204,793,812	\$15 10	102,594	
1883...	682,432,671	478,318,900	204,113,771	14 50	107,286	
1884...	682,656,658	488,130,600	194,526,058	17 00	110,481	
1885...	685,579,072	495,973,400	189,605,672	12 80	112,104	390,393
1886...	710,621,335	517,503,275	193,118,060	12 70	112,446	
1887...	747,642,517	547,171,175	200,471,342	13 40	115,603	
1888...	764,452,548	563,013,275	201,439,273	13 40	120,529	
1889...	795,433,744	593,799,975	201,633,769	12 90	123,335	
1890...	822,041,800	619,990,275	202,051,525	13 30	125,906	* 448,477
1891...	855,069,415	650,238,375	204,831,040	12 60	132,809	
1892...	893,975,704	680,279,875	213,695,829	12 90	136,375	
1893...	924,093,751	707,762,275	216,331,476	12 80	139,757	
1894...	928,109,042	723,743,850	204,365,192	12 80	139,789	
1895...	951,367,928	744,751,050	206,616,878	12 80	142,460	496,920
1896...	981,269,914	770,261,700	211,008,214	12 90	148,477	
1897...	1,012,582,209	803,860,550	208,721,659	13 00	154,654	
1898...	1,036,099,418	830,233,900	205,865,518	13 60	157,590	
1899...	1,089,736,252	866,809,700	222,926,552	13 10	161,401	
1900...	1,129 175,832	902,490,700	226,685,132	14 70	166,354	* 560,892
1901...	1,152,505,834	925,037,500	227,469,334	14 90	171,650	
1902...	1,191,274,616	957,496,900	233,777,716	14 80	171,516	
1903...	1,220,457,323	985,560,300	234,897,023	14 80	178,905	
1904...	1,236,953,362	1,006,122,900	230,830,662	15 20	181,437	
1905...	1,259,745,682	1,021,431,200	238,314,482	16 00	183,359	595,380
1906...	1,289,705,887	1,044,892,700	244,813,187	15 90	183,464	
1907...	1,313,471,556	1,070,864,700	242,606,856	15 90	184,983	
1908...	1,327,662,337	1,082,405,300	245,257,037	16 50	187,566	
1909...	1,347,948,227	1,092,602,000	255,346,227	16 50	189,539	
1910...	1,393,760,423	1,118,989,100	274,771,323	16 40	198,849	* 670,585
1911...	1,428,349,513	1,146,663,400	281,686,113	16 40	195,533	
1912...	1,481,819,920	1,186,474,900	295,345,020	16 40	202,422	
1913...	1,520,974,526	1,215,882,600	305,091,926	17 20	205,983	
1914...	1,541,351,409	1,237,448,500	303,902,909	17 50	206,815	
1915...	1,566,397,309	1,261,954,300	304,443,009	18 00	209,365	745,439
1916...	1,608,707,979	1,279,778,300	328,928,679	17 80	211,677	
1917...	1,467,166,143	1,304,620,800	162,545,343	17 70	209,913	

* U. S. census.

Valuation of Property.— Concluded.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1918...	\$1,498,131,804	\$1,313,553,600	\$184,578,204	\$21 20	322,262	
1919...	1,528,151,078	1,329,290,100	198,860,978	23 60	226,533	
1920...	1,572,458,870	1,396,073,300	176,385,480	24 10	195,795	* 748,060
1921...	1,595,746,943	1,420,979,600	174,767,343	24 70	197,082	
1922...	1,677,709,706	1,501,628,400	176,031,306	24 70	232,918	
1923...	1,714,104,300	1,553,957,500	160,146,800	24 70	232,432	
1924...	1,808,590,698	1,632,740,100	175,850,598	24 70	238,487	
1925...	1,862,799,900	1,685,597,700	177,202,200	26 70	239,317	779,620
1926...	1,898,054,900	1,728,305,200	169,749,700	31 80	241,000	
1927...	1,928,821,700	1,761,237,200	167,584,500	30 00	240,767	
1928...	1,943,775,400	1,779,654,400	164,121,000	28 80	238,116	
1929...	1,953,231,000	1,806,316,200	146,914,800	28 00	237,937	
1930...	1,972,148,200	1,827,460,600	144,687,600	30 80	241,423	* 781,188
1931...	1,958,010,000	1,814,788,300	143,221,700	31 50	241,459	
1932...	1,890,005,000	1,753,824,300	136,180,700	35 50	239,798	
1933...	1,780,000,000	1,651,972,800	128,027,200	32 80	240,421	
1934...	1,683,500,000	1,554,671,200	128,828,800	37 10	240,916	
1935...	1,650,000,000	1,517,386,700	132,613,300	37 00	242,691	817,713

* U. S. census.

NOTE.— Prior to 1842 taxes were assessed on a basis of 50 per cent of true value. Custom discontinued in 1842 and thereafter.

The city of Roxbury was annexed January 6, 1868.

Valuation real estate \$18,265,400
" personal estate 8,286,300

" total \$26,551,700 said valuation
first taking effect as a part of Boston in 1868.

Population by state census of 1865 was 28,426.

The town of Dorchester was annexed January 3, 1870.

Valuation of real estate \$12,826,200
" personal estate 7,489,500

" total \$20,315,700 said valuation
first taking effect as a part of Boston in 1870.

Population by state census of 1865 was 10,717.

The city of Charlestown was annexed January 5, 1874.

Valuation real estate \$26,016,100
" personal estate 9,273,582

" total \$35,289,682 said valuation
first taking effect as a part of Boston in 1874.

Population by United States census of 1870 was 28,323.

The town of West Roxbury was annexed January 5, 1874.

Valuation real estate \$16,254,350
" personal estate 5,894,250

" total \$22,148,600 said valuation
first taking effect as a part of Boston in 1874.

Population by United States census of 1870 was 8,686.

The town of Brighton was annexed January 5, 1874.

Valuation real estate	\$11,964,450
“ personal estate	2,584,081
“ total	<u>\$14,548,531</u> said valuation
first taking effect as a part of Boston in 1874.	
Population by United States census of 1870 was 4,967.	
The town of Hyde Park was annexed January 1, 1912.	
Valuation real estate	\$13,088,575
“ personal estate	2,540,690
“ total	<u>\$15,629,265</u> said valuation
first taking effect as a part of Boston in 1912.	
Number of polls, 4,130.	
Population, United States census, 15,507.	

